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Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

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Public Accounts of Canada

1995



Volume II

Part I

Details of Expenditures and Revenues



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of Canada

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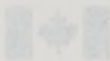
Details of Expenditures and Revenues



Canada

Government
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Government
of Canada



Prepared by the
Research Council for Canada

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Volume II

Part I

Details of
Expenditures and
Revenues



VOLUME II (PART I)

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Nature of the *Public Accounts*

The *Public Accounts* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts*

The *Public Accounts* is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main

Estimates. Certain tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

• Source of Authorities

- *Available from previous years*
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.

• Main and Supplementary Estimates

Include:

- spending authorities requested in Main and Supplementary Estimates;
- forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

• Adjustments and transfers

Include:

- transfers from or to other ministries such as Treasury Board Votes 5 and 6d or changes in ministry responsibility;
- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpenditures paid or settled in the current year.
- *Total available for use*
Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

• Disposition of Authorities

- *Used in the current year*
Amounts spent in the current year (net of actual revenues and receipts available for spending).
- *Lapsed (variance under)*
Unused spending authorities which cannot be carried forward to a subsequent year.
- *Overexpended (variance over)*
Excess of spending over authorities granted.
- *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
- *Used in the previous year*
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

- Table 1 presents the revenues and expenditures on both a gross and net basis
- Table 2 presents expenditures by type for each ministry
- Table 2a reconciles Table 2 with Table 1
- Table 2b presents details by ministry of the other transfer payments
- Table 2c presents details of the other program expenditures of other ministries
- Table 3 presents expenditures by standard object for each ministry

- Table 3a reconciles Table 3 with Table 1
- Table 4 presents revenues by main classification for each ministry
- Table 4a reconciles Table 4 with Table 1
- Table 5 presents the source and disposition of budgetary authorities by ministry
- Table 6 presents the source and disposition of non-budgetary authorities by ministry
- Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted/repealed in the current

year, of all authorities available from previous years, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

(b) Ministerial Sections (Sections 2 to 26)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*

This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.

- *Programs by Activity*

This statement displays by program the total authorities available for use and the authorities used in the current year for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

This statement displays by program the source and disposition of authorities for each transfer payment.

- *Details of Amounts Credited to the Vote*

This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*

This statement displays by program the nature of revenues collected under each main classification of revenues.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Amounts Credited to the Vote* statement can be traced to the *Programs by Activity* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenues* statement can be traced to *Summary Table 4* in Section 1.

Ministerial Structure in the 1994-95 Public Accounts

The 1994-95 *Public Accounts* refers to the new nomenclature that resulted from major reorganizations announced in the previous fiscal year although newly established ministries or new names of ministries may not all have yet received legislative approval.

SECTION 1

1994-95 PUBLIC ACCOUNTS

Summary Tables

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General Summary

Table 1 presents revenues and expenditures on both a gross and net basis. In addition, detailed information is provided in Volume I, Section 3.

(in thousands of dollars)

REVENUES		Gross	Net
Tax Revenues—			
Income tax—			
Personal	61,676,140		56,328,783
Corporation	11,604,322		11,604,322
Other income tax revenues	1,769,435		1,769,435
	75,049,897		69,702,540
Unemployment insurance premiums	18,928,032		18,928,032
Excise taxes and duties—			
Goods and services tax	19,601,745		16,786,133
Energy taxes—			
Excise tax—Gasoline	3,404,220		3,404,220
Petroleum and gas revenue tax	(25)		(25)
Excise tax—Aviation gas and diesel fuel	419,574		419,574
	3,823,769		3,823,769
Customs import duties	3,575,146		3,575,146
Other excise taxes and duties—			
Excise duties	2,334,330		2,334,330
Miscellaneous excise taxes and duties	1,158,082		569,274
	3,492,412		2,903,604
	30,493,072		27,088,652
Total Tax Revenues	124,471,001		115,719,224
Non-Tax Revenues—			
Return on investments	5,077,836		5,020,896
Other non-tax revenues—			
Privileges, licences and permits	661,890		479,814
Refunds of previous years' expenditures	524,866		524,690
Services and service fees	1,747,273		332,529
Proceeds from sales	301,243		85,413
Proceeds from the disposal of surplus Crown assets	31,428		31,428
Domestic coinage	105,888		105,888
Premium and discount on exchange	39,349		36,282
Miscellaneous non-tax revenues	2,118,326		986,719
Total Non-Tax Revenues	10,608,099		7,603,659
TOTAL REVENUES	135,079,100		123,322,883
EXPENDITURES			
Transfer Payments—			
Old age security benefits, guaranteed income supplements and spouses' allowances	20,143,947		20,511,405
Unemployment insurance benefits	14,814,773		14,814,773
Fiscal arrangements	8,067,099		7,674,079
Insurance and medical care	7,691,089		7,691,089
Canada Assistance Plan	7,265,418		7,265,418
Education support	2,485,711		2,485,711
Child tax benefits	5,321,795		...
Other transfer payments	24,412,791		21,597,179
Total Transfer Payments	90,202,623		82,039,654
Crown Corporation Expenditures	5,741,067		5,003,077
Other Program Expenditures—			
Canadian Heritage	909,990		844,919
Foreign Affairs and International Trade	1,224,916		1,175,821
Health	1,182,121		1,163,704
Industry	1,522,407		1,420,574
National Defence	11,062,920		10,692,999
National Revenue	2,097,777		2,041,948
Natural Resources	1,148,735		1,138,504
Public Works and Government Services	2,028,558		1,733,439
Solicitor General	3,209,245		2,526,239
Transport	2,323,488		1,359,653
Other ministries	7,841,322		7,598,421
Total Other Program Expenditures	34,551,479		31,696,221
Total Program Expenditures	130,495,169		118,738,952
Public Debt Charges	42,045,877		42,045,877
TOTAL EXPENDITURES	172,541,046		160,784,829
DEFICIT			
			37,461,946
			37,461,946

TABLE 2

General Summary Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total expenditures" column presents the total net expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total net ministerial expenditures with expenditures with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume I.

(in thousands of dollars)

Section	Department or agency	Transfer payments								Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditures	
		Old age security benefits ⁽¹⁾	Unemployment insurance benefits ⁽²⁾	Child tax benefits	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Other				
2	Agriculture and Agri-Food												
	Department (Agriculture)	...	...	...	...	...	...	...	1,230,494	...	1,230,494	846,732	2,077,226
	Canadian Dairy Commission	...	...	...	...	...	...	...	...	...	...	2,527	2,527
	Total Ministry	...	...	...	...	...	...	...	1,230,494	...	1,230,494	849,259	2,079,753
3	Atlantic Canada Opportunities Agency												
	Department	...	...	...	...	...	...	...	299,861	...	299,861	47,360	347,221
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	15,562	15,562
	Total Ministry	...	...	...	...	...	...	...	299,861	...	299,861	62,922	362,783
4	Canadian Heritage												
	Department (Communications)	...	...	...	...	...	...	...	532,200	...	532,200	588,010	1,120,210
	Advisory Council on the Status of Women	...	...	...	...	...	...	...	...	...	...	3,194	3,194
	Canada Council	...	...	...	...	...	...	...	...	...	...	98,421	98,421
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	1,093,852	1,093,852
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	122,342	122,342
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	50,078	50,078
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	27,237	27,237
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	...	...	...	21,846	21,846
	National Archives of Canada	...	...	...	...	...	...	...	2,394	...	2,394	55,152	57,546
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	21,626	21,626
	National Battlefields Commission	...	...	...	...	...	...	...	...	...	...	5,031	5,031
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	100,987	100,987
	National Film Board	...	...	...	...	...	...	...	362	...	362	84,612	84,974
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	35,445	35,445
	National Library	...	...	...	...	...	...	...	427	...	427	36,908	37,335

TABLE 2

Section	Department or agency	Transfer payments							Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditures	
		Old age security benefits ⁽¹⁾	Unemployment insurance benefits ⁽²⁾	Child tax benefits	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support				Other
11	Health	...	...	...	...	7,566,089	...	...	459,934	8,026,023	1,088,905	9,114,928
	Department (National Health and Welfare)	...	...	...	...	...	...	...	...	...	...	...
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	...	...	...	1,171	1,171
	Medical Research Council	...	...	...	...	...	...	...	257,634	257,634	7,534	265,168
	Patented Medicine Price Review Board	...	...	...	...	...	...	...	...	...	3,016	3,016
	Total Ministry	...	...	...	...	7,566,089	...	...	717,568	8,283,457	1,100,626	9,384,283
12	Human Resources Development	...	...	...	...	...	...	...	...	...	...	...
	Department (Employment and Immigration)	20,511,405	...	...	...	...	7,279,418	2,485,711	2,476,738	32,753,272	494,256	33,247,528
	Canadian Labour Relations Board	...	...	...	...	...	...	...	...	...	8,656	8,656
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	...	...	...	978	978
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	...	...	2,550	2,550
	Total Ministry	20,511,405	...	...	...	...	7,279,418	2,485,711	2,476,738	32,753,272	506,440	33,259,712
13	Indian Affairs and Northern Development	...	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	...	...	4,613,952	4,613,952	366,893	4,980,845
	Canadian Polar Commission	...	...	...	...	...	...	...	21	21	1,032	1,053
	Total Ministry	...	...	...	...	...	...	...	4,613,973	4,613,973	367,925	4,981,898
14	Industry	...	...	...	...	...	...	...	...	...	...	...
	Department (Industry, Science and Technology and Consumer and Corporate Affairs)	...	...	...	...	...	...	...	724,483	724,483	533,534	1,258,017
	Canadian Space Agency	...	...	...	...	...	...	...	33,502	33,502	284,085	317,587
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	25,430	25,430
	Competition Tribunal	...	...	...	...	...	...	...	...	...	1,024	1,024
	Copyright Board	...	...	...	...	...	...	...	...	...	984	984
	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	14,170	14,170
	National Research Council of Canada	...	...	...	...	...	...	...	133,375	133,375	315,008	448,383

15	Natural Sciences and Engineering Research Council	...	...	...	...	...	474,995	17,537	492,532
	Social Sciences and Humanities Research Council	...	...	...	...	...	102,801	(1,602)	101,199
	Standards Council of Canada	...	...	...	...	...	72	275,222	275,294
	Statistics Canada	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	1,469,228	1,470,815	2,940,043
	Justice	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	276,087	276,087	199,201
	Canadian Human Rights Commission	...	...	...	...	...	...	...	16,466
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	33,721	33,721	167,043
	Federal Court of Canada	...	...	...	...	...	...	...	28,295
16	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	6,521
	Supreme Court of Canada	...	...	...	...	...	1,200	1,200	13,775
	Tax Court of Canada	...	...	...	...	...	...	...	10,135
	Total Ministry	...	...	...	...	...	311,008	311,008	441,436
	National Defence	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	209,787	209,787	11,563,923
	Emergency Preparedness Canada	...	...	...	...	...	16,339	16,339	10,925
	Total Ministry	...	...	...	...	...	226,126	226,126	11,574,848
	National Revenue	...	...	...	...	...	...	...	...
	Customs and Excise	...	...	...	...	...	101,162	101,162	888,876
17	Taxation	...	...	...	...	...	115	115	1,296,080
	Total Ministry	...	...	...	...	...	101,277	101,277	2,184,956
	Natural Resources	...	...	...	...	...	...	...	...
	Department (Energy, Mines and Resources and Forestry)	...	...	...	...	...	612,937	612,937	1,073,467
	Atomic Energy Control Board	...	...	...	...	...	635	635	40,458
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	180,020
	National Energy Board	...	...	...	...	...	...	...	27,377
	Total Ministry	...	...	...	...	...	613,572	613,572	1,321,322
	Parliament	...	...	...	...	...	...	...	...
	The Senate	...	...	...	...	...	627	627	41,389
18	House of Commons	...	...	...	...	...	957	957	245,402
	Library of Parliament	...	...	...	...	...	...	...	16,964
	Total Ministry	...	...	...	...	...	1,584	1,584	303,755
	Privy Council	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	37,042	37,042	81,407
	Canadian Centre for Management Development	...	...	...	...	...	176	176	11,082
	Total Ministry	...	...	...	...	...	...	...	...
	Parliament	...	...	...	...	...	...	...	...
	The Senate	...	...	...	...	...	627	627	41,389
	House of Commons	...	...	...	...	...	957	957	245,402
19	Library of Parliament	...	...	...	...	...	...	...	16,964
	Total Ministry	...	...	...	...	...	1,584	1,584	303,755
	Privy Council	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	37,042	37,042	81,407
	Canadian Centre for Management Development	...	...	...	...	...	176	176	11,082
	Total Ministry	...	...	...	...	...	...	...	...
	Parliament	...	...	...	...	...	...	...	...
	The Senate	...	...	...	...	...	627	627	41,389
	House of Commons	...	...	...	...	...	957	957	245,402
	Library of Parliament	...	...	...	...	...	...	...	16,964
20	Total Ministry	...	...	...	...	...	1,584	1,584	303,755
	Privy Council	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	37,042	37,042	81,407
	Canadian Centre for Management Development	...	...	...	...	...	176	176	11,082
	Total Ministry	...	...	...	...	...	...	...	...
	Parliament	...	...	...	...	...	...	...	...
	The Senate	...	...	...	...	...	627	627	41,389
	House of Commons	...	...	...	...	...	957	957	245,402
	Library of Parliament	...	...	...	...	...	...	...	16,964
	Total Ministry	...	...	...	...	...	1,584	1,584	303,755

TABLE 2

**General Summary
Ministerial Expenditures by Type—Concluded**
(in thousands of dollars)

Section	Department or agency	Transfer payments										
		Old age security benefits ⁽¹⁾	Unemployment insurance benefits ⁽²⁾	Child tax benefits	Fiscal arrangements	Insurance and medical care	Canada Assistance Plan	Education support	Other	Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditures
21	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	...	2,611	2,611
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	...	...	26,077	26,077
	Chief Electoral Officer	...	...	...	...	...	...	13,966	13,966	...	21,892	35,858
	Commissioner of Official Languages	...	...	...	...	...	...	...	...	...	11,811	11,811
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	...	...	2,574	2,574
	Public Service Staff Relations Board	...	...	...	...	...	...	...	...	...	5,619	5,619
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	...	1,347	1,347
	Total Ministry	...	...	...	...	...	...	51,184	51,184	164,420	215,604	
	Public Works and Government Services	...	...	...	...	...	...	441,741	441,741	1,780,295	2,222,036	
	Department (Public Works and Supply and Services)	...	...	...	...	...	...	...	...	...	1,987,496	1,987,496
Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	14,000	14,000	
Canada Post Corporation	...	...	...	...	...	...	...	...	...	13,148	13,148	
Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...
Total Ministry	...	...	...	...	...	...	441,741	441,741	3,794,939	4,236,680		
22	Solicitor General	...	...	...	...	...	...	32,847	32,847	33,491	66,338	
	Department	...	...	...	...	...	...	...	...	...	205,805	205,805
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	...	1,039,832	1,039,832
	Correctional Service	...	...	...	...	...	...	2,250	2,250	...	24,948	24,948
	National Parole Board	...	...	...	...	...	...	...	...	...	1,227	1,227
	Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...	...	...
	Royal Canadian Mounted Police	...	...	...	...	...	...	37,950	37,950	1,242,473	1,280,423	
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	643	643
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	3,569	3,569
	Total Ministry	...	...	...	...	...	...	73,047	73,047	2,549,738	2,622,785	

Department	...	...	...	...	...	...	...	...	338,250	1,635,980	1,974,230
Civil Aviation Tribunal	...	...	...	...	...	...	...	...	...	937	937
Grain Transportation Agency	...	...	...	...	...	...	...	...	...	10,569	12,820
Administrator	...	...	...	...	...	...	...	...	2,251	31,734	810,122
National Transportation Agency	...	...	...	...	...	...	...	...	778,388	...	...
Total Ministry	...	...	...	...	...	...	...	...	1,118,889	1,679,220	2,798,109
<hr/>											
24 Treasury Board	...	...	...	...	...	...	...	...	496	755,715	756,211
<hr/>											
25 Veterans Affairs	...	...	...	...	...	...	...	...	1,445,436	529,960	1,975,396
<hr/>											
26 Western Economic Diversification	...	...	...	...	...	...	...	...	224,244	27,644	251,888
<hr/>											
Total ministerial expenditures	20,511,405	...	...	8,821,079	7,566,089	7,279,418	2,485,711	20,172,869	66,836,571	77,911,456	144,748,027

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Includes the guaranteed income supplements and the spouses' allowances.

(2) Transfer payments for Unemployment insurance benefits are reported in Table 2a.

(3) Amounts reported in this column are in agreement with amounts shown as transfer payments in Table 3.

(4) Includes the public debt charges.

TABLE 2a

General Summary Recapitulation of Expenditures with Outside Parties by Type

Table 2a reconciles total net ministerial expenditures (Table 2) with expenditures with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, accrued revenues applied to votes, the provision for valuation, the expenditures of the consolidated Crown corporations, and the elimination of expenditures internal to the Government. The difference between gross and net expenditures is revenues credited to appropriations, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Accrued revenues applied to votes	Provision for valuation	Consolidated Crown corporations	Internal expenditures	NET EXPENDITURES with outside parties	Revenues credited to appropriations from outside parties	Tax credits and repayments	Consoli- dated Crown and corpora- tions	GROSS EXPENDITURES with outside parties
Transfer payments—											
Old age security benefits, guaranteed income supplements and spouses' allowances	20,511,405	...	...	...	...	...	20,511,405	...	(367,458)	...	20,143,947
Unemployment insurance benefits	...	14,947,773	...	(133,000)	...	...	14,814,773	...	...	...	14,814,773
Fiscal arrangements	8,821,079	...	...	(1,147,000)	...	...	7,674,079	...	393,020	...	8,067,099
Insurance and medical care	7,566,089	...	...	125,000	...	...	7,691,089	...	...	...	7,691,089
Canada Assistance Plan	7,279,418	...	...	(14,000)	...	...	7,265,418	...	...	...	7,265,418
Education support	2,485,711	...	...	...	...	...	2,485,711	...	...	...	2,485,711
Child tax benefits	...	...	...	...	...	...	...	...	5,321,795	...	5,321,795
Other transfer payments ⁽¹⁾	20,172,869	124,310	...	1,300,000	...	...	21,597,179	...	2,815,612	...	24,412,791
Total transfer payments	66,836,571	15,072,083	...	131,000	...	...	82,039,654	...	8,162,969	...	90,202,623
Crown corporation expenditures	...	...	...	68,000	4,935,077	...	5,003,077	...	...	737,990	5,741,067
Other program expenditures—											
Canadian Heritage	2,494,619	593	(231)	...	(1,648,805)	(1,257)	844,919	65,071	...	...	909,990
Foreign Affairs and International Trade	1,397,038	...	(58)	...	(213,954)	(7,205)	1,175,821	49,095	...	...	1,224,916
Health	1,100,626	1,413	65,914	...	...	(4,249)	1,163,704	18,417	...	...	1,182,121
Industry	1,470,815	2,504	(35)	...	(45,023)	(7,687)	1,420,574	101,833	...	...	1,522,407
National Defence	11,574,848	(154,461)	(26,260)	(696,000)	...	(5,128)	10,692,999	369,921	...	...	11,062,920
National Revenue	2,184,956	...	...	...	...	(143,008)	2,041,948	55,829	...	...	2,097,777
Natural Resources	1,321,322	141	(679)	...	(180,020)	(2,260)	1,138,504	10,231	...	...	1,148,735
Public Works and Government Services	3,794,939	1,107	4,995	...	(2,027,444)	(40,158)	1,733,439	295,119	...	...	2,028,558
Solicitor General	2,549,738	...	(13,404)	...	...	(10,095)	2,526,239	683,006	...	...	3,209,245
Transport	1,679,220	3,418	...	...	(451,151)	128,166	1,359,653	963,835	...	...	2,323,488
Other ministries ⁽²⁾	6,254,853	957,760	(41,179)	811,000	(318,277)	(65,736)	7,598,421	242,901	...	...	7,841,322
Total other program expenditures	35,822,974	812,475	(10,937)	115,000	(4,884,674)	(158,617)	31,696,221	2,855,258	...	...	34,551,479
Total program expenditures	102,659,545	15,884,558	(10,937)	314,000	50,403	(158,617)	118,738,952	2,855,258	8,162,969	737,990	130,495,169
Public debt charges	42,088,482	(42,605)	...	...	...	...	42,045,877	...	...	...	42,045,877
TOTAL EXPENDITURES	144,748,027	15,841,953	(10,937)	314,000	50,403	(158,617)	160,784,829	2,855,258	8,162,969	737,990	172,541,046

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenditures of other ministries are presented in Table 2c.

TABLE 2b

General Summary
Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Accrued revenues applied to votes	Provision for valuation	Consolidated Crown corporations	Internal expenditures	NET EXPENDITURES to appropriations with outside parties	Revenues credited from outside parties	Tax credits and repayments	Consoli- dated corpora- tions	GROSS EXPENDITURES with outside parties
Agriculture and Agri-food	1,230,494	124,310	...	...	...	...	1,354,804	...	...	...	1,354,804
Atlantic Canada Opportunities Agency	299,861	...	...	...	...	...	299,861	...	...	...	299,861
Canadian Heritage	535,433	...	...	...	...	...	535,433	...	...	...	535,433
Citizenship and Immigration	244,599	...	...	...	...	...	244,599	...	...	...	244,599
Environment	71,887	...	...	...	...	...	71,887	...	...	...	71,887
Finance	1,253,742	...	...	...	...	...	1,253,742	...	...	...	1,253,742
Fisheries and Oceans	106,515	...	...	...	...	...	106,515	...	...	...	106,515
Foreign Affairs and International Trade	2,544,057	...	...	...	...	...	2,544,057	...	...	...	2,544,057
Governor General	170	...	...	...	...	...	170	...	...	...	170
Health	717,568	...	...	...	...	...	717,568	...	...	...	717,568
Human Resources Development	2,476,738	...	...	...	...	...	2,476,738	...	...	...	2,476,738
Indian Affairs and Northern Development	4,613,973	...	...	...	...	...	4,613,973	...	...	...	4,613,973
Industry	1,469,228	...	...	...	...	...	1,469,228	...	...	...	1,469,228
Justice	311,008	...	...	...	...	...	311,008	...	...	...	311,008
National Defence	226,126	...	...	...	...	...	226,126	...	...	...	226,126
National Revenue	101,277	...	...	...	...	...	101,277	...	2,815,612	...	2,916,889
Natural Resources	613,572	...	...	...	...	...	613,572	...	...	...	613,572
Parliament	1,584	...	...	...	...	...	1,584	...	...	...	1,584
Privy Council	51,184	...	...	...	...	...	51,184	...	...	...	51,184
Public Works and Government Services	441,741	...	...	...	...	...	441,741	...	...	...	441,741
Solicitor General	73,047	...	...	...	...	...	73,047	...	...	...	73,047
Transport	1,118,889	...	...	...	...	...	1,118,889	...	...	...	1,118,889
Treasury Board	496	...	...	...	...	...	496	...	...	...	496
Veterans Affairs	1,445,436	...	...	...	...	...	1,445,436	...	...	...	1,445,436
Western Economic Diversification	224,244	...	...	...	...	...	224,244	...	...	...	224,244
Sub total	20,172,869	124,310	...	...	...	...	20,297,179	...	2,815,612	...	23,112,791
Provision for valuation	...	...	...	1,300,000	...	...	1,300,000	...	...	...	1,300,000
Total other transfer payments	20,172,869	124,310	...	1,300,000	...	...	21,597,179	...	2,815,612	...	24,412,791

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 2c

General Summary Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditures	Consolidated specified purpose accounts	Accrued revenues applied to votes	Provision for valuation	Consolidated Crown corporations	Internal expenditures	NET EXPENDITURES with outside parties	Revenues credited to appropriations from outside parties	Tax credits and repayments	Consoli- dated Crown corpora- tions	GROSS EXPENDITURES with outside parties
Agriculture and Agri-food	849,259	...	(157)	...	(2,527)	(61,086)	785,489	39,322	...	...	824,811
Atlantic Canada Opportunities Agency	62,922	...	...	...	(15,562)	(6,753)	40,607	...	...	...	40,607
Citizenship and Immigration	413,715	...	...	...	...	(1,032)	412,683	...	...	...	412,683
Environment	643,769	1,181	(136)	...	...	(2,661)	642,153	4,882	...	...	647,035
Finance	501,906	(18)	1,024	...	(300,188)	(584)	202,140	41,603	...	...	243,743
Fisheries and Oceans	675,048	3,825	...	...	...	(862)	678,011	...	...	...	678,011
Governor General	10,939	274	...	...	...	(1)	11,212	...	...	...	11,212
Human Resources Development	506,440	952,264	(41,910)	...	...	(5,045)	1,411,749	157,032	...	...	1,568,781
Indian Affairs and Northern Development	367,925	100	...	...	...	(831)	367,194	...	...	...	367,194
Justice	441,436	...	...	...	...	12,970	454,406	...	...	...	454,406
Parliament	303,755	...	...	...	...	(139)	303,616	41	...	...	303,657
Privy Council	164,420	134	...	...	...	904	165,458	21	...	...	165,479
Treasury Board	755,715	...	...	...	...	(456)	755,259	...	...	...	755,259
Veterans Affairs	529,960	...	...	...	...	(35)	529,925	...	...	...	529,925
Western Economic Diversification	27,644	...	...	...	...	(125)	27,519	...	...	...	27,519
Other	...	...	...	811,000	...	...	811,000	...	...	...	811,000
Total	6,254,853	957,760	(41,179)	811,000	(318,277)	(65,736)	7,598,421	242,901	...	...	7,841,322

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

General Summary Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues credited to appropriations. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made, by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total net expenditures" column represents the result of total gross expenditures less total revenues credited to appropriations. The "Total net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditures with expenditures with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials, and supplies (7)	Construction and/or acquisition of land, buildings and works (8)				Construction and/or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expendi- tures (1)-(12)	Less: revenues credited to appropriations			Total expenditures
									From outside parties (13)	Internal to the Government (16)	Total										
2	Agriculture and Agri- Food Department (Agriculture) Canadian Dairy Commis- sion	591,897	36,429	5,409	68,651	8,582	14,510	51,856	60,581	28,128	1,230,494	...	20,011	2,116,548	39,321	1	39,322	2,077,226			
		1,651	189	61	408	29	48	71	...	70	...	...	...	2,527	...	...	...	2,527	...	...	2,527
		593,548	36,618	5,470	69,059	8,611	14,558	51,927	60,581	28,198	1,230,494	...	20,011	2,119,075	39,321	1	39,322	2,079,753			
3	Atlantic Canada Opportunities Agency Department Enterprise Cape Breton Corporation	24,759	4,071	1,545	11,873	627	389	1,731	...	2,466	299,861	...	(101)	347,221	...	...	...	347,221			
		...	...	...	...	...	...	...	...	...	...	...	...	15,562	...	...	...	15,562			
		24,759	4,071	1,545	11,873	627	389	1,731	...	2,466	299,861	...	15,461	362,783	...	...	...	362,783			
4	Canadian Heritage Department (Communi- cations) Advisory Council on the Status of Women Canada Council Canadian Broadcasting Corporation	291,019	29,945	15,202	75,075	11,707	14,438	47,328	43,908	13,713	532,200	...	89,726	1,164,261	43,772	279	44,051	1,120,210			
		2,282	386	96	313	49	5	45	...	18	...	...	...	98,421	98,421	...	...	3,194	...	...	3,194
		...	...	...	...	...	...	...	...	...	...	...	...	1,093,852	1,093,852	...	...	...	...	...	1,093,852

TABLE 3

**General Summary
Ministerial Expenditures by Standard Object—Continued**
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works (8)	Construction and/or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12) (1)-(12)	Less: revenues credited to appropriations			Total net expenditures
															From outside parties (13)	Internal to the Government (16)	Total (16)	
6	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	122,342	122,342	...	...	...	122,342
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	50,078	50,078	...	...	...	50,078
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	27,237	27,237	...	...	...	27,237
	Canadian Radio-television and Telecommunications Commission	26,756	1,635	1,358	2,671	184	363	954	...	682	...	...	70	34,673	12,827	...	12,827	21,846
	National Archives of Canada	37,813	1,660	396	7,158	173	1,679	2,315	...	3,600	2,394	...	358	57,546	...	...	...	57,546
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	21,626	21,626	...	...	...	21,626
	National Battlefields Commission	1,358	36	55	409	37	249	179	157	159	...	...	2,392	5,031	...	...	...	5,031
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	100,987	100,987	...	...	...	100,987
	National Film Board	49,036	4,890	14,644	1,910	10,526	1,348	5,154	...	6,668	362	...	252	94,790	7,592	2,224	9,816	84,974
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	35,445	35,445	...	...	...	35,445
	National Library	23,709	1,201	403	5,963	331	299	3,708	...	1,282	427	...	12	37,335	...	...	...	37,335
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	20,868	20,868	...	...	...	20,868
	Public Service Commission	107,436	6,482	2,417	13,441	3,421	1,058	3,433	...	2,809	...	...	3,685	139,182	880	13,918	14,798	124,384
	Status of Women—Office of the Co-ordinator	2,790	370	566	538	23	23	121	...	194	50	...	1	4,676	...	...	...	4,676
	Total Ministry	537,199	46,605	35,137	107,478	26,451	19,462	63,237	44,065	29,125	535,433	...	1,667,352	3,111,544	65,071	16,421	81,492	3,030,052
5	Citizenship and Immigration																	
	Department (Secretary of State)	214,027	30,317	7,331	57,960	3,497	1,386	7,653	...	14,601	244,599	...	113	581,484	...	...	...	581,484
	Immigration and Refugee Board of Canada	61,807	3,707	658	7,075	551	624	1,432	...	969	...	...	7	76,830	...	...	...	76,830
	Total Ministry	275,834	34,024	7,989	65,035	4,048	2,010	9,085	...	15,570	244,599	...	120	658,314	...	...	...	658,314
6	Environment																	
		351,482	42,269	8,483	141,720	18,582	16,960	37,881	12,511	47,705	71,887	...	3,880	753,360	4,882	32,822	37,704	715,656

7	Finance	46,301	5,001	2,344	8,331	383	878	50,192	...	2,350	9,831,619	42,088,482	302,378	52,338,259	...	6,182	6,182	52,332,077	
		Department	3,433	662	6,809	194	453	1,127	...	2,029	427	...	4	57,322	...	...	...	57,322	
		Auditor General	6,602	322	75	272	81	43	294	...	129	...	...	2	7,820	...	...	7,820	
		Canadian International Trade Tribunal	16,960	1,872	767	2,996	382	85	686	...	960	242,775	...	(82)	267,401	...	...	267,401	
		Federal Office of Regional Development—Quebec	27,430	1,673	577	8,070	2,158	318	669	...	1,212	...	...	85	42,192	41,603	...	41,603	
		Office of the Superintendent of Financial Institutions	139,477	12,301	4,425	26,478	3,198	1,777	52,968	...	6,680	10,074,821	42,088,482	302,387	52,712,994	41,603	6,182	47,785	52,665,209
		Total Ministry	331,564	33,569	6,983	83,932	26,001	43,663	43,379	49,387	45,836	106,515	...	10,734	781,563	...	...	...	781,563
		Fisheries and Oceans	460,122	118,405	9,623	127,435	118,582	50,979	43,392	31,453	61,785	540,710 ⁽³⁾	...	2,304	1,564,790	49,095	510	49,605	1,515,185
		Canadian International Development Agency	79,177	8,839	966	19,396	617	1,609	1,509	...	2,543	2,003,347	...	37,606	2,155,609	...	...	...	2,155,609
		NAFTA Secretariat (previously Canadian Secretariat)	642	265	41	794	1	4	78	...	49	...	...	112	1,986	...	...	...	1,986
8	Foreign Affairs and International Trade	Export Development Corporation	...	...	...	...	...	...	...	...	...	...	152,008	152,008	...	...	...	152,008	
		International Development Research Centre	...	...	...	...	...	...	...	...	...	...	111,908	111,908	...	...	...	111,908	
		International Joint Commission	2,596	638	99	366	218	24	91	...	230	...	...	...	4,262	...	...	4,262	
		Northern Pipeline Agency	67	2	2	40	20	...	3	...	...	...	...	3	137	...	...	137	
		Total Ministry	542,604	128,149	10,731	148,031	119,438	52,616	45,073	31,453	64,607	2,544,057	...	303,941	3,990,700	49,095	510	49,605	3,941,095
		Governor General	6,381	1,168	280	1,164	105	52	1,205	...	584	170	...	...	11,109	...	...	...	11,109
		Health	372,006	125,926	11,109	298,061	4,811	15,413	188,034	49,164	35,542	8,026,023	...	7,368	9,133,457	18,417	112	18,529	9,114,928
		Department (National Health and Welfare)	935	25	25	100	9	14	35	...	23	...	...	5	1,171	...	...	...	1,171
		Hazardous Materials Information Review Commission	4,120	1,477	444	624	84	201	246	...	343	257,634	...	(5)	265,168	...	...	...	265,168
		Medical Research Council	1,985	122	58	510	11	23	142	...	99	...	...	66	3,016	...	...	...	3,016
Patented Medicine Prices Review Board	379,046	127,550	11,636	299,295	4,915	15,651	188,457	49,164	36,007	8,283,657	...	7,434	9,402,812	18,417	112	18,529	9,384,283		
Total Ministry																			

TABLE 3

**General Summary
Ministerial Expenditures by Standard Object—Continued**
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works (8)	Construction and/or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12) (1)-(12)	From outside parties (13)	Internal to the Government (16)	Total net expenditures (16)	
																		Less: revenues credited to appropriations
12 Human Resources Development																		
	Department (Employment and Immigration)	1,284,310	124,732	17,348	250,787	132,567	18,085	29,122	...	73,198	32,753,272	...	3,796	34,687,217	153,823	1,285,866	1,439,689	33,247,528
	Canada Labour Relations Board	6,266	967	41	794	96	93	169	...	217	...	...	13	8,656	...	...	...	8,656
	Canadian Artists and Producers Professional Relations Tribunal	612	49	4	193	5	13	60	...	41	...	...	1	978	...	...	...	978
	Canadian Centre for Occupational Health and Safety	4,913	290	219	636	37	128	225	...	86	...	...	...	6,534	3,209	775	3,984	2,550
	Total Ministry	1,296,101	126,038	17,612	252,410	132,705	18,319	29,576	...	73,542	32,753,272	...	3,810	34,703,385	157,032	1,286,641	1,443,673	33,259,712
13 Indian Affairs and Northern Development																		
	Department	198,797	40,161	2,581	65,286	9,433	7,005	10,173	8,775	8,016	4,613,952	...	16,666	4,980,845	...	...	...	4,980,845
	Canadian Polar Commission	388	329	45	140	106	1	14	...	9	21	...	...	1,053	...	...	...	1,053
	Total Ministry	199,185	40,490	2,626	65,426	9,539	7,006	10,187	8,775	8,025	4,613,973	...	16,666	4,981,898	...	...	...	4,981,898
14 Industry																		
	Department (Industry, Science and Technology and Consumer and Corporate Affairs)	323,081	33,220	23,543	101,447	3,237	12,306	19,311	908	61,553	724,483	...	7,349	1,310,448	47,282	5,149	52,431	1,258,017
	Canadian Space Agency	23,707	4,831	819	76,194	845	1,377	3,770	1,524	171,830	33,502	...	304	318,703	1,116	...	1,116	317,587
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	...	25,430	...	...	...	25,430
	Competition Tribunal	632	49	85	173	16	12	33	...	24	...	...	...	1,024	...	...	...	1,024
	Copyright Board	721	56	83	66	13	3	28	...	10	...	...	4	984	...	...	...	984
	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	...	...	14,170	14,170	...	...	...	14,170
	National Research Council of Canada	193,141	16,538	5,025	25,555	4,985	14,712	40,570	25,827	35,030	133,375 ⁽⁴⁾	...	(11,307)	483,451	33,345	1,723	35,068	448,383
	Natural Sciences and Engineering Research Council	9,979	2,364	777	2,221	118	185	581	...	1,334	474,995	...	(22)	492,532	...	...	...	492,532

TABLE 3

**General Summary
Ministerial Expenditures by Standard Object—Concluded**
(in thousands of dollars)

Section	Department or agency	Construction and/or acquisition of land, buildings and works										Less: revenues credited to appropriations						
		Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction of land, buildings and works (8)	Construction and/or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12) (13)	From outside parties (13)	Internal to the Government (16)	Total net expenditures	
20	Privy Council																	
	Department	47,667	5,162	4,072	16,878	901	1,451	2,426	...	1,770	37,042	...	1,080	118,449	...	...	...	118,449
	Canadian Centre for Management Development	7,555	1,743	944	5,234	361	201	592	...	737	176	...	(5,483)	12,060	21	781	802	11,258
	Canadian Intergovernmental Conference	1,636	439	26	49	227	13	60	...	161	...	...	...	2,611	...	...	...	2,611
	Canadian Transportation Accident Investigation and Safety Board	18,958	1,821	584	2,443	92	568	706	...	903	...	...	2	26,077	...	...	...	26,077
	Chief Electoral Officer	10,554	1,020	2,096	5,931	1,297	114	597	16	252	13,966	...	15	35,858	...	...	...	35,858
	Commissioner of Official Languages	9,103	712	504	940	101	34	229	...	187	...	...	1	11,811	...	...	...	11,811
	National Round Table on the Environment and the Economy	544	637	230	1,001	25	11	71	...	54	...	...	1	2,574	...	...	...	2,574
	Public Service Staff Relations Board	4,436	378	50	460	22	21	137	...	115	...	...	...	5,619	...	...	...	5,619
	Security Intelligence Review Committee	831	93	33	275	10	7	18	...	80	...	...	...	1,347	...	...	...	1,347
	Total Ministry	101,284	12,005	8,539	33,211	3,036	2,420	4,836	16	4,259	51,184	...	(4,384)	216,406	21	781	802	215,604
21	Public Works and Government Services																	
	Department (Public Works and Supply and Services)	904,885	317,686	171,056	880,374	1,316,531	480,737	444,408	813,290	42,906	441,741	...	826,481	6,640,095	295,119	4,122,940	4,418,059	2,222,036
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	1,987,496	1,987,496	...	...	...	1,987,496
	Canada Post Corporation	...	...	...	...	...	...	...	...	...	...	...	14,000	14,000	...	...	...	14,000
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	13,148	13,148	...	...	...	13,148
	Total Ministry	904,885	317,686	171,056	880,374	1,316,531	480,737	444,408	813,290	42,906	441,741	...	2,841,125	8,654,739	295,119	4,122,940	4,418,059	4,236,680

22	Solicitor General	16,652	2,226	842	12,767	162	172	617	...	979	32,847 ⁽⁶⁾	...	(925)	66,339	...	...	66,339
	Department Canadian Security Intelli- gence Service	...	...	...	...	...	...	...	...	...	...	...	...	205,805	...	...	205,805
	Correctional Service	589,765	26,059	1,419	168,308	4,802	13,475	112,472	115,694	33,025	2,250	...	24,786	1,092,055	6,524	45,699	52,223
	National Parole Board	21,104	2,087	156	664	96	122	391	...	289	...	...	39	24,948	...	...	24,948
	Office of the Correctional Investigator	1,090	90	...	30	8	2	7	...	...	...	...	...	1,227	...	...	1,227
	Royal Canadian Mounted Police	1,385,996	109,678	542	99,435	36,443	38,224	75,544	57,041	116,862	37,950	...	46,473	2,004,188	676,482	47,284	723,766
	Royal Canadian Mounted Police External Review Committee	345	37	6	198	15	1	41	...	1	...	...	(1)	643	...	...	643
	Royal Canadian Mounted Police Public Complaints Commission	2,054	329	94	829	32	15	115	...	101	...	...	...	3,569	...	...	3,569
	Total Ministry	2,017,006	140,506	3,059	282,231	41,558	52,011	189,187	172,735	151,257	73,047	...	276,177	3,398,774	683,006	92,983	775,989
	23 Transport																
	Department	1,137,537	113,907	8,850	330,294	15,341	105,445	143,632	93,665	206,210	338,250	...	483,383	2,976,514	963,835	38,450	1,002,285
	Civil Aviation Tribunal	456	101	7	225	6	9	44	...	1	...	...	89	938	...	...	938
	Grain Transportation Agency Administrator	1,582	277	18	147	29	37	55	172	8,252	2,251	...	...	12,820	...	...	12,820
	National Transportation Agency	26,482	1,494	276	1,496	134	95	620	...	1,124	778,388	...	13	810,122	...	...	810,122
	Total Ministry	1,166,057	115,779	9,151	332,162	15,510	105,586	144,351	93,837	215,587	1,118,889	...	483,485	3,800,394	963,835	38,450	1,002,285
	24 Treasury Board	796,307	1,696	1,358	9,151	122	97	729	...	668	496	...	9,940	820,564	...	64,353	756,211
	25 Veterans Affairs	159,978	23,793	1,858	195,893	8,676	4,635	127,086	3,139	4,271	1,445,436	...	631	1,975,396	...	...	1,975,396
	26 Western Economic Diversification	18,715	2,079	271	5,493	267	113	419	...	436	224,244	...	(149)	251,888	...	...	251,888
	Total ministerial expen- ditures	19,442,807	2,107,420	438,461	4,255,341	1,918,469	1,753,866	2,692,649	1,607,887	3,506,588	66,836,571⁽⁷⁾	42,088,482	6,706,639	153,355,180	2,855,258	5,751,895	8,607,153

Notes— If no amount is shown, either it is less than \$500 or no expenditures were reported.

All amounts shown in the following footnotes are in thousands of dollars.

(1) Additional details are provided in Section 7 of Volume II (Part II).

(2) Additional details are provided in Section 9 of Volume II (Part II).

(3) Excludes an amount of \$44 which was incorrectly coded to Standard Object 07.

(4) Excludes an amount of \$1,820 which has been credited to Standard Object 12.

(5) Excludes an amount of \$9,979 which has been credited to Standard Object 12.

(6) Excludes an amount of \$592 which has been credited to Standard Object 12.

(7) This amount differs from the total transfer payments reported in Section 8 of Volume II (Part II). The difference is explained in footnotes (3) to (6) above.

TABLE 3a

General Summary Recapitulation of Expenditures with Outside Parties by Standard Object

Table 3a reconciles total net ministerial expenditures (Table 3) with expenditures with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, accrued revenues applied to votes, the provision for valuation, the expenditures of the consolidated Crown corporations, the tax credits and repayments, and the elimination of expenditures internal to the Government. The difference between gross and net expenditures is revenues credited to appropriations, tax credits and repayments, and revenues of consolidated Crown corporations credited to expenditures.

(in thousands of dollars)

	Total ministerial expenditures	Accrued revenues applied to votes	Consolidated specified purpose accounts ⁽¹⁾	Provision for valuation	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURES	Less:		TOTAL EXPENDITURES with outside parties
								Internal expenditures credited to appropriations	Internal expenditures	
Personnel	19,442,807	...	(486,979)	203,000	...	...	19,158,828	3,641	...	19,155,187
Transportation and communications	2,107,420	...	...	...	...	...	2,107,420	9,635	...	1,826,658
Information	438,461	...	...	...	...	...	438,461	8,045	...	204,037
Professional and special services	4,255,341	...	...	...	...	...	4,255,341	37,271	...	3,169,267
Rentals	1,918,469	...	...	...	...	...	1,918,469	828,074	...	1,060,968
Purchased repair and maintenance	1,753,866	...	...	...	...	...	1,753,866	12,254	...	1,396,790
Utilities, materials and supplies	2,692,649	...	...	...	...	...	2,692,649	253,790	...	2,429,840
Construction and/or acquisition of land, buildings and works	1,607,887	...	...	...	...	...	1,607,887	666,219	...	917,993
Construction and/or acquisition of machinery and equipment	3,506,588	...	...	...	...	...	3,506,588	39,253	...	3,465,940
Transfer payments	66,836,571	...	15,072,083	131,000	...	...	90,202,623	...	...	90,202,623
Public debt charges	42,088,482	...	(42,605)	...	...	8,162,969	42,045,877	...	...	42,045,877
Other subsidies and payments	6,706,639	(10,937)	14,669	(20,000)	788,393	...	7,478,764	785,002	...	6,665,866
Total gross expenditures	153,355,180	(10,937)	14,557,168	314,000	788,393	8,162,969	177,166,773	4,467,110	158,617	172,541,046
Add:										
Unemployment Insurance Account	...	...	1,284,785	...	...	...	1,284,785	1,284,785	...	...
Expenditures internal to the Government	...	...	...	...	...	...	...	...	158,617	(158,617)
Less:										
Revenues credited to appropriations—										
From outside parties	2,855,258	...	...	...	...	...	2,855,258	...	...	2,855,258
Internal to the Government	5,751,895	...	...	...	...	...	5,751,895	5,751,895	...	(158,617)
Revenues of consolidated Crown corporations	...	...	...	...	737,990	...	737,990	...	...	737,990
Tax credits and repayments	...	...	...	...	...	8,162,969	8,162,969	...	...	8,162,969
Total net expenditures	144,748,027	(10,937)	15,841,953	314,000	50,403	(8,162,969)	160,943,446	(4,467,110)	...	(11,756,217)
						...	160,943,446	158,617	...	160,784,829

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

(1) Total includes the adjustment of \$1.3 million representing net change in revenue as a result of 1004 and 1005 accounts receivable (revenue credited to votes).

General Summary Ministerial Revenues by Main Classification

Table 4 presents revenues by main classification for each ministry on both a gross and net basis. The difference between gross and net revenues is revenues credited to appropriations. The table also discloses revenues internal to the Government.

In this table, revenues from outside parties represent revenues received from organizations and individuals outside the Government of Canada as a reporting entity while revenues internal to the Government represent revenues generated from transactions between organizations within the reporting entity.

Revenues credited to appropriations represent revenues that have been credited to expenditures rather than to revenues where authority has been granted by Parliament.

The "Total gross revenues" column represents revenues from all sources, including revenues credited to appropriations. The "Revenues internal to the Government" column represents the tax and non-tax revenues internal to the Government. The "Total net revenues" column represents tax and non-tax revenues from both external and internal sources, excluding revenues credited to appropriations. This latter column discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenues with revenues from outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues credited to appropriations				Revenues internal to the Government	
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Privileges, licences and permits	Services and service fees	Proceeds from sales	Proceeds from disposal of surplus Crown assets	Premium and discount on exchange and Domestic coinage	Other non-tax revenues	Total non-tax revenues	Total revenues	Total revenues	From outside parties	Internal to the Government		Total gross revenues
2	Agriculture and Agri-Food Department (Agriculture)	4,380	214,804	78,477	2,668	58,196	7,928	4,760	...	45,506	412,339	416,719	39,321	1	39,322	456,041	61,711
	Total Ministry	4,380	214,804	78,477	2,668	58,196	7,928	4,760	...	45,506	412,339	416,719	39,321	1	39,322	456,041	61,711
3	Atlantic Canada Opportunities Agency Department	3	5,060	6,650	...	6,552	...	17	...	259	18,538	18,541	...	...	...	18,541	6,514
	Total Ministry	3	5,060	6,650	...	6,552	...	17	...	259	18,538	18,541	...	...	...	18,541	6,514
4	Canadian Heritage Department (Communications)	2,662	...	5,068	7	241	7	577	...	49,569	55,469	58,131	43,772	279	44,051	102,182	1,190
	Canadian Radio-television and Telecommunications Commission	...	...	16	69,420	...	...	8	...	53	69,497	69,497	12,827	...	12,827	82,324	19
	National Archives of Canada	6	...	33	...	121	...	89	...	3	246	252	...	...	...	252	117

TABLE 4

General Summary
Ministerial Revenues by Main Classification—Continued
(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues credited to appropriations			Revenues internal to the Government		
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Privileges, licences and permits	Services and service fees	Proceeds from sales	Proceeds from disposal of Crown assets	Premium and discount on exchange	Domestic coinage	Other non-tax revenues	Total non-tax revenues	Total net revenues	From outside parties		Internal to the Government	Total gross revenues
	National Battlefields Commission	1	...	...	...	...	...	5	...	130	135	136	...	...	...	136	...
	National Film Board	324	...	...	...	...	...	...	...	...	...	324	7,592	2,224	9,816	10,140	...
	National Library	27	...	57	...	1,178	...	4	...	7	1,246	1,273	...	...	...	1,273	734
	Public Service Commission	34	...	376	...	1,347	...	13	...	65	1,801	1,835	880	13,918	14,798	16,633	1,413
	Status of Women—Office of the Co-ordinator	...	...	85	...	...	...	1	...	...	86	86	...	...	...	86	19
	Total Ministry	3,054	...	5,635	69,427	2,887	7	697	...	49,827	128,480	131,534	65,071	16,421	81,492	213,026	3,492
5	Citizenship and Immigration Department (Secretary of State)	5	229	1,203	744	83,255	...	50	...	1,481	86,962	86,967	...	...	...	86,967	416
	Immigration and Refugee Board of Canada	5	...	146	...	...	67	10	...	...	223	228	...	...	...	228	79
	Total Ministry	10	229	1,349	744	83,255	67	60	...	1,481	87,185	87,195	...	...	...	87,195	495
6	Environment	444	...	5,384	3,201	5,636	33	274	...	1,110	15,638	16,082	4,882	32,822	37,704	53,786	2,052
7	Finance Department	15	4,340,195	1,285	...	20	242	41	142,170	16,527	4,500,480	4,500,495	...	6,182	6,182	4,506,677	3,589
	Auditor General	11	...	98	...	818	...	7	...	40	963	974	...	...	...	974	13
	Canadian International Trade Tribunal	...	...	1	...	...	...	...	...	...	1	1	...	...	...	1	1
	Federal Office of Regional Development—Quebec	...	5,803	10,263	...	26,017	...	3	...	18	42,104	42,104	...	...	...	42,104	4
	Office of the Superintendent of Financial Institutions	506	...	...	...	...	...	1	...	...	1	507	41,603	...	41,603	42,110	...
	Total Ministry	532	4,345,998	11,647	...	26,855	242	52	142,170	16,585	4,543,549	4,544,081	41,603	6,182	47,785	4,591,866	3,607
8	Fisheries and Oceans Department	775	228	3,627	19,619	1,005	2,950	775	...	3,865	32,069	32,844	...	...	...	32,844	1,014
	Total Ministry	775	228	3,627	19,619	1,005	2,950	775	...	3,865	32,069	32,844	...	...	...	32,844	1,014

2	498	19,896	121,172	527	21,491	2,954	...	5,113	171,651	171,653	49,095	510	49,605	221,258	4,587
...	3,377	21,080	...	126	...	17	...	924	25,524	25,524	...	...	...	25,524	138
...	...	...	...	...	...	...	...	6	6	6	...	...	...	6	...
...	59,590	8,401	...	...	...	...	...	31,250	99,241	99,241	...	...	...	99,241	...
...	...	436	...	...	...	3	...	191	630	630	...	...	...	630	3
...	...	...	...	...	...	...	...	333	333	333	...	...	...	333	...
2	63,465	49,813	121,172	653	21,491	2,974	...	37,817	297,385	297,387	49,095	510	49,605	346,992	4,728

10	Governor General	4	32	32	36	36	...
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11	Health	21	...	11,349	2,490	6,254	252	355	...	5,747	26,447	18,417	112	18,529	44,997	2,278
...	Hazardous Materials Information Review Commission	486	...	1	487	487	...
...	Medical Research Council	...	...	645	...	...	...	1	...	...	646	...	...	...	646	1
...	Patented Medicine Prices Review Board	...	...	10	...	...	...	...	...	3,624	3,634	...	...	...	3,634	2
21	Total Ministry	21	...	12,004	2,490	6,740	252	357	...	9,371	31,214	18,417	112	18,529	49,764	2,281

12	Human Resources Development	60	...	107,917	135	1,478	46	406	...	36,145	146,127	146,187	153,823	1,285,866	1,439,689	1,585,876	3,752
...	Department (Employment and Immigration)	...	...	2	...	...	8	1	...	...	11	11	...	...	...	11	...
...	Canada Labour Relations Board	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
56	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	2	...	...	2	58	3,209	775	3,984	4,042	2
116	Total Ministry	116	...	107,919	135	1,478	54	409	...	36,145	146,140	146,256	157,032	1,286,641	1,443,673	1,589,929	3,754

13	Indian Affairs and Northern Development	296	39,441	18,126	10,949	2,475	544	82	...	10,029	81,646	81,942	...	...	...	81,942	506
296	Total Ministry	296	39,441	18,126	10,949	2,475	544	82	...	10,029	81,646	81,942	...	...	...	81,942	506

14	Industry	759	10,421	86,192	214,518	32,154	10	320	...	2,371	345,986	346,745	47,282	5,149	52,431	399,176	4,337
...	Department (Industry, Science and Technology and Consumer and Corporate Affairs)	...	...	2,755	...	1,067	...	11	...	7	3,840	3,914	1,116	...	1,116	5,030	262
...	Canadian Space Agency	...	...	...	...	...	...	...	...	...	3	3	...	...	...	3	...
...	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1,280	National Research Council of Canada	...	...	4,144	...	...	...	484	...	9	4,637	5,917	33,345	1,723	35,068	40,985	284
...	Natural Sciences and Engineering Research Council	...	...	160	...	...	...	3	...	...	163	163	...	...	...	163	24

TABLE 4

General Summary
Ministerial Revenues by Main Classification—Continued
(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues credited to appropriations				Revenues internal to the Government	
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous expenditures	Privileges, licences and permits	Services and service fees	Proceeds from sales	Proceeds from disposal of surplus Crown assets	Premium and discount on exchange of Domestic currency	Other non-tax revenues	Total non-tax revenues	Total net revenues	From outside parties	Internal to the Government	Total gross revenues		
	Social Sciences and Humanities Research Council	...	...	689	...	...	...	...	...	...	689	689	...	...	...	689	...
	Statistics Canada	767	...	58	...	...	...	20	...	4,436	4,514	5,281	20,090	23,903	43,993	49,274	4,415
	Total Ministry	2,880	10,421	94,001	214,518	33,221	10	838	...	6,823	359,832	362,712	101,833	30,775	132,608	495,320	9,322
15	Justice																
	Department of Canadian Human Rights Commission	8	...	743	10,226	2,424	...	25	...	629	14,047	14,055	...	...	...	14,055	203
	Commissioner for Federal Judicial Affairs	...	...	12	...	...	...	8	...	...	20	20	...	...	...	20	11
	Federal Court of Canada	...	...	...	...	995	...	...	...	7,969	7,969	7,969	...	...	...	7,969	...
	Supreme Court of Canada	2	...	82	...	28	76	13	...	2,200	3,345	3,345	...	...	...	3,345	569
	Tax Court of Canada	...	...	29	...	452	26	1	...	72	271	273	...	...	...	273	155
		...	...	...	...	...	...	...	...	...	508	508	...	...	...	508	20
	Total Ministry	10	...	1,011	10,226	3,899	102	52	...	10,870	26,160	26,170	...	...	...	26,170	958
16	National Defence																
	Department of Emergency Preparedness Canada	766	2,538	27,395	...	...	...	16,865	...	133,295	180,093	180,859	369,921	10,401	380,322	561,181	...
		...	...	281	...	...	...	...	...	...	281	281	...	...	...	281	45
	Total Ministry	766	2,538	27,676	...	...	...	16,865	...	133,295	180,374	181,140	369,921	10,401	380,322	561,462	45
17	National Revenue																
	Customs and Excise	29,846,935	355	11,218	585	10,507	1,450	371	...	167,257	191,743	30,038,678	...	...	...	30,038,678	10,713
	Taxation	67,718,766	...	11,954	...	1,998	166	170	...	5,189	19,477	67,738,243	55,829	46,466	102,295	67,840,538	1,828
	Total Ministry	97,565,701	355	23,172	585	12,505	1,616	541	...	172,446	211,220	97,776,921	55,829	46,466	102,295	97,879,216	12,541
18	Natural Resources																
	Department (Energy, Mines and Resources and Forestry)	891	2,146	3,525	11,764	10,974	2,283	300	...	3,569	34,561	35,452	10,232	2,030	12,262	47,714	1,548
	Atomic Energy Control Board	...	...	100	11	30,331	...	4	...	3	30,449	30,449	...	...	...	30,449	549
	National Energy Board	...	...	204	...	...	5	11	...	22,046	22,266	22,266	...	...	...	22,266	42
	Total Ministry	891	2,146	3,829	11,775	41,305	2,288	315	...	25,618	87,276	88,167	10,232	2,030	12,262	100,429	2,139

19	Parliament	1	...	44	...	8	...	8	...	...	60	61	...	61	12
	The Senate	13	...	691	...	...	...	...	...	2,598	3,389	3,302	41	27	68
	House of Commons	...	...	...	...	...	...	...	...	...	1	14	...	...	14
	Library of Parliament	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total Ministry	14	...	748	...	8	...	8	...	2,599	3,363	3,377	41	27	68
20	Privy Council	46	...	544	...	...	...	17	...	16	577	623	...	...	623
	Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Canadian Centre for Management Development	13	...	37	...	1	...	1	...	...	39	52	21	781	802
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	...	1,156	1,159	1,159	...	...	1,159
	Canadian Transportation Accident Investigation and Safety Board	...	...	23	...	...	...	13	...	5	41	41	...	...	41
	Chief Electoral Officer	1	...	210	...	...	44	15	...	47	316	317	...	...	317
	Commissioner of Official Languages	...	...	31	...	...	...	...	...	...	31	31	...	...	31
	Public Service Staff Relations Board	...	...	7	...	...	...	...	...	...	7	7	...	...	7
	Total Ministry	60	...	855	...	1	44	46	...	1,224	2,170	2,230	21	781	802
21	Public Works and Government Services	15,433	13,501	42,850	2,096	16	33,158	782	...	31,445	123,848	139,281	295,119	4,122,940	4,418,059
	Department (Public Works and Supply and Services)	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Canada Mortgage and Housing Corporation	...	706,310	25,262	...	...	...	...	...	34,268	765,840	765,840	...	...	765,840
	Total Ministry	15,433	719,811	68,112	2,096	16	33,158	782	...	65,713	889,688	905,121	295,119	4,122,940	4,418,059
22	Solicitor General	...	...	2,534	...	...	...	2	...	...	2,536	2,536	...	...	2,536
	Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Canadian Security Intelligence Service	...	...	1,092	...	...	...	126	...	23	1,241	1,241	...	...	1,241
	Correctional Service	753	...	1,939	654	1,003	8,898	520	...	372	13,386	14,139	6,524	45,699	52,223
	National Parole Board	...	...	...	...	...	...	...	...	...	30	30	...	...	30
	Royal Canadian Mounted Police	279	32	2,406	6,447	3	4,272	4,750	...	329	18,239	18,318	676,482	47,384	723,766
	Royal Canadian Mounted Police Public Complaints Commission	...	...	4	...	...	...	...	...	...	4	4	...	...	4
	Total Ministry	1,032	32	8,405	7,101	1,006	13,170	5,398	...	724	35,436	36,468	683,006	92,983	775,989
23	Transport	23,343	24,325	13,109	37	...	4	8,164	...	10,241	55,880	79,223	963,835	38,450	1,002,285
	Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Grant Transportation Agency Administrator	270	...	3	7,021	...	...	...	...	...	7,024	7,294	...	...	7,294
	National Transportation Agency	...	...	2,654	...	2	5	1	...	...	2,662	2,662	...	...	2,662
	Total Ministry	23,613	24,325	15,766	7,058	2	9	8,165	...	10,241	65,566	89,179	963,835	38,450	1,002,285
															1,091,464
															4,230

TABLE 4

General Summary
Ministerial Revenues by Main Classification—Concluded
(in thousands of dollars)

Section	Department or agency	Non-tax revenues										Revenues credited to appropriations				Revenues internal to the Government	
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Privileges, licences and permits	Services and service fees	Proceeds from sales	Proceeds from disposal of surplus Crown assets	Premium and discount on exchange and Domestic coinage	Other non-tax revenues	Total non-tax revenues	Total net revenues	From outside parties	Internal to the Government	Total gross revenues		
24	Treasury Board	629	...	119	...	...	...	5	...	8,390	8,514	9,143	...	64,353	64,353	73,496	171
25	Veterans Affairs	37	1,312	4,992	...	39,448	1,525	117	...	4,203	51,597	51,634	...	...	...	51,634	7
26	Western Economic Diversification	1	306	54,278	...	20,670	...	2	...	997	76,253	76,254	...	...	...	76,254	9
Total ministerial revenues		97,620,704	5,430,471	603,195	483,764	347,813	85,490	43,591	142,170 ⁽²⁾	655,170	7,791,664	105,412,368	2,855,258	5,751,895	8,607,153	114,019,521	158,617

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

(1) Additional details are provided in Section 12 of Volume II (Part II).

(2) Premium and discount on exchange amounts to \$36,282 and domestic coinage to \$(105,888).

General Summary Recapitulation of Revenues from Outside Parties by Main Classification

Table 4a reconciles total net ministerial revenues (Table 4) with revenues from outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenues and Expenditures in Section I of Volume I. The reconciling items include the revenues from the consolidated specified purpose accounts, the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual of non-tax revenues and the elimination of revenues internal to the Government. The difference between gross and net revenues is revenues credited to appropriations, revenues of consolidated Crown corporations credited to expenditures, tax revenue items related to expenditures and included in revenues, and recovery of tax revenues credited to expenditures.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Other adjustments	Internal revenues	NET REVENUES from outside parties	Revenues credited to appropriations	Tax credits and repayments	Consolidated Crown corporations	GROSS REVENUES from outside parties
TAX REVENUES—									
Income tax—									
Personal	56,328,783 ⁽¹⁾	...	56,328,783	...	5,347,357	...	61,676,140
Corporation	12,432,222	...	(827,900)	...	11,604,322	...	...	...	11,604,322
Other income tax revenues	1,769,435	...	...	...	1,769,435	...	...	...	1,769,435
	70,530,440	...	(827,900)	...	69,702,540	...	5,347,357	...	75,049,897
Unemployment insurance premiums	...	18,928,032	...	...	18,928,032	...	...	...	18,928,032
Excise taxes and duties—									
Goods and services tax	16,786,133	...	...	...	16,786,133	...	2,815,612	...	19,601,745
Energy taxes—									
Excise tax—Gasoline	3,404,220	...	...	...	3,404,220	...	...	...	3,404,220
Petroleum and gas revenue tax	(25)	...	...	...	(25)	...	...	...	(25)
Excise tax—Aviation gas and diesel fuel	419,574	...	...	...	419,574	...	...	...	419,574
	3,823,769	...	...	(1,034)	3,823,769	...	...	...	3,823,769
	3,576,180	...	...	...	3,575,146	...	...	...	3,575,146
Customs import duties	2,334,330	...	...	...	2,334,330	...	...	...	2,334,330
Other excise taxes and duties—									
Excise duties	569,852	...	...	(578)	569,274	588,808	...	...	1,158,082
Miscellaneous excise taxes and duties	2,904,182	...	...	(578)	2,903,604	588,808	...	...	3,492,412
	27,090,264	...	...	(1,612)	27,088,652	588,808	2,815,612	...	30,493,072
TOTAL TAX REVENUES	97,620,704	18,928,032	(827,900)	(1,612)	115,719,224	588,808	8,162,969	...	124,471,001

TABLE 4a

General Summary Recapitulation of Revenues from Outside Parties by Main Classification—Concluded

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Other adjustments	Internal revenues	NET REVENUES from outside parties	Revenues credited to appropriations	Tax credits and repayments	Consolidated Crown corporations	GROSS REVENUES from outside parties
NON-TAX REVENUES—									
Return on investments	5,430,471	(430,574)	24,535 ⁽²⁾	(3,536)	5,020,896	36,151	...	20,789	5,077,836
Other non-tax revenues—									
Privileges, licences and permits	483,764	...	...	(3,950)	479,814	182,076	...	...	661,890
Refunds of previous years' expenditures	603,195	...	...	(78,505)	524,690	176	...	...	524,866
Services and service fees	347,813	...	...	(15,284)	332,529	1,414,744	...	...	1,747,273
Proceeds from sales	85,490	...	...	(77)	85,413	215,830	...	...	301,243
Proceeds from the disposal of surplus Crown assets	43,591	...	...	(12,163)	31,428	...	...	...	31,428
Domestic coinage	105,888	...	...	...	105,888	...	...	...	105,888
Premium and discount on exchange	36,282	...	...	...	36,282	3,067	...	...	39,349
Miscellaneous non-tax revenues	655,170	143,163	231,876 ⁽²⁾	(43,490)	986,719	414,406	...	717,201	2,118,326
	2,361,193	143,163	231,876	(153,469)	2,582,763	2,230,299	...	717,201	5,530,263
TOTAL NON-TAX REVENUES	7,791,664	(287,411)	256,411	(157,005)	7,603,659	2,266,450	...	737,990	10,608,099
TOTAL REVENUES	105,412,368	18,640,621	(571,489)	(158,617)	123,322,883	2,855,258	8,162,969	737,990	135,079,100

Note: If no amount is shown, either it is less than \$500 or no revenues were reported.

(1) Represents an estimated provision for tax refunds and related interest of cases which were under appeal with the Federal Court of Canada or the Supreme Court of Canada.

(2) Includes an Exchange Fund Account adjustment and the accrual of non-tax revenues.

General Summary Budgetary (Expenditures)

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Used in the current year	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers				Total available for use	Lapsed	Overexpended	Available for use in subsequent years
24,390	2,070,521	26,389	22,199	2	Agriculture and Agri-Food Department (Agriculture)	2,077,226	40,865	...	25,408	2,189,243
...	2,540	...	...		Canadian Dairy Commission	2,527	13	...	...	2,967
24,390	2,073,061	26,389	22,199		Total Ministry	2,079,753	40,878	...	25,408	2,192,210
9	375,593	...	(10,321)	3	Atlantic Canada Opportunities Agency	347,221	18,049	...	12	275,746
...	10,362	5,500	...		Department Enterprise Cape Breton Corporation	15,562	299	...	...	9,825
9	385,955	5,500	(10,321)		Total Ministry	362,783	18,348	...	12	285,571
333	1,128,343	18,962	5,296	4	Canadian Heritage	1,120,210	26,677	...	6,047	1,160,497
...	3,273	76	...		Department (Communications) Advisory Council on the Status of Women	3,194	155	...	...	3,357
...	98,421	...	...		Canada Council	98,421	...	...	...	99,335
...	1,091,086	2,766	...		Canadian Broadcasting Corporation	1,093,852	...	...	...	1,089,539
...	122,342	...	...		Canadian Film Development Corporation	122,342	...	...	...	123,918
...	38,126	11,443	508		Canadian Museum of Civilization	50,078	...	...	...	39,551
...	18,136	9,101	...		Canadian Museum of Nature	27,237	...	...	...	19,753
...	...	...	...		Canadian Radio-television and Telecommunications Commission	21,846	45	...	...	35,045
11	21,480	...	400		National Archives of Canada	57,546	2,001	...	2	59,692
25	59,435	...	89		National Arts Centre Corporation	21,626	50	...	...	22,258
...	21,676	...	...		National Battlefields Commission	5,031	4	...	...	5,195
...	4,901	125	10		National Capital Commission	100,987	323	...	...	90,585
...	89,770	11,540	...		National Film Board	84,974	70	...	...	80,766
1,174	81,653	...	3,554		National Gallery of Canada	35,445	...	...	1,337	28,857
...	27,680	7,667	98		National Library	37,335	11	...	...	47,095
2	37,293	...	51		National Museum of Science and Technology	20,868	...	...	...	16,192
...	15,392	5,402	74				...	...	...

General Summary

Budgetary (Expenditures)—Continued

(in thousands of dollars)

	Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Total available for use	Section	Department or agency	Used in current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
5,908	129,095	4,422	(734)	138,691		Public Service Commission	124,384	8,277	..	6,030
4	4,721	162	1	4,888		Status of Women—Office of the Co-ordinator	4,676	212	..	..
7,457	2,992,823	71,666	9,347	3,081,293		Total Ministry	3,030,052	37,825	..	13,416
..	581,257	11,713	599	593,569	5	Citizenship and Immigration Department (Secretary of State)	581,484	12,035	..	50
11	82,063	..	10	82,084		Immigration and Refugee Board of Canada	76,830	5,244	..	10
11	663,320	11,713	609	675,653		Total Ministry	658,314	17,279	..	60
75	737,038	20,068	274	757,455	6	Environment	715,656	41,676	..	123
71,519	49,878,889	2,076,279	804,631	52,831,318	7	Finance	52,332,077	7,963	..	491,278
3	56,556	1,862	8	58,429		Auditor General	57,522	1,105	..	2
..	7,588	568	60	8,216		Canadian International Trade Tribunal	7,820	396	..	..
22	437,079	..	(2,973)	434,128		Federal Office of Regional Development—Quebec	267,401	166,724	..	3
73,308	2,505	..	335	76,148		Office of the Superintendent of Financial Institutions	589	10	..	75,549
..	645	..	(60)	585		Procurement Review Board	..	585	..	397
144,852	50,383,262	2,078,709	802,001	53,408,824		Total Ministry	52,665,209	176,783	..	566,832
646	775,152	15,651	695	792,144	8	Fisheries and Oceans	777,913	13,586	..	645
..	..	3,650	..	3,650		Department Canadian Salfish Corporation	3,650	..	..	..
646	775,152	19,301	695	795,794		Total Ministry	781,563	13,586	..	645
24,183	1,408,478	163,154	10,601	1,606,415	9	Foreign Affairs and International Trade	1,515,185	63,934	..	27,296
11	2,027,100	70,480	170,312	2,267,904		Department Canadian International Development Agency	2,155,609	112,288	..	7
11	2,027,100	70,480	170,312	2,267,904		Total Ministry	2,155,609	112,288	..	7
11	2,027,100	70,480	170,312	2,267,904		Total Ministry	2,155,609	112,288	..	7

NAFTA Secretariat (previously Canadian Secretariat)										
2,219	...	...	2,219	...	1,986	233	...	1,674	...	...
185,000	60,000	(82,954)	162,046	...	152,008	10,038	...	172,549	...	...
112,100	...	...	112,100	...	111,908	192	...	142,000	...	...
4,500	...	...	4,500	...	4,262	238	...	4,641	...	...
...	...	250	250	...	137	113	...	212	...	...
24,194	3,739,397	293,634	98,209	4,155,434	3,941,095	187,036	...	27,303	3,753,425	...
...	10,325	758	38	11,121	11,109	12	...	...	10,197	...
Governor General										
Health										
98	8,178,236	844,973	110,463	9,133,770	9,114,928	18,788	...	54	8,655,184	...
...	1,381	...	5	1,386	1,171	215	...	...	1,217	...
...	247,953	17,968	2	265,923	265,168	754	...	1	258,421	...
1	3,371	...	...	3,372	3,016	356	...	...	3,137	...
99	8,430,941	862,941	110,470	9,404,451	9,384,283	20,113	...	55	8,917,959	...
Human Resources Development										
261	32,827,984	599,746	(32,392)	33,395,599	33,247,528	147,894	...	177	32,155,707	...
...	9,178	437	1	9,616	8,656	960	...	...	9,528	...
...	...	1,244	...	1,244	978	266	...	...	...	...
...	2,425	212	2	2,639	2,550	89	...	...	3,243	...
261	32,839,587	601,639	(32,389)	33,409,098	33,259,712	149,209	...	177	32,168,478	...
Indian Affairs and Northern Development										
33,733	4,952,944	53,723	(1,611)	5,038,789	4,980,845	24,474	...	33,470	4,641,638	...
...	1,083	10	...	1,093	1,053	40	...	...	1,113	...
33,733	4,954,027	53,733	(1,611)	5,039,882	4,981,898	24,514	...	33,470	4,642,751	...
Industry										
134	1,329,015	109,817	14,377	1,453,343	1,258,017	162,065	...	33,261	1,147,227	...
25	315,534	3,377	(15)	318,921	317,587	1,323	...	11	377,930	...
...	25,430	...	...	25,430	25,430	...	...	...	38,549	...
...	1,601	...	...	1,601	1,024	577	...	...	991	...
...	965	5	14	985	984	1	...	...	1,005	...
...	14,470	...	...	14,470	14,170	300	...	...	15,074	...
25	432,858	20,039	485	453,407	448,383	4,999	...	25	433,566	...
1	473,694	20,196	4	493,894	492,532	1,360	...	2	494,867	...
...	101,119	470	...	101,589	101,199	390	...	...	100,855	...
...	5,426	...	...	5,426	5,423	3	...	...	5,581	...
4	282,541	...	1,997	284,542	275,294	9,228	...	20	271,015	...
189	2,982,653	153,904	16,862	3,153,608	2,940,043	180,246	...	33,319	2,886,660	...

TABLE 5

**General Summary
Budgetary (Expenditures)—Continued**
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities			Used in the previous year
	As shown in	Supplementary Estimates	Adjustments and transfers			Lapsed	Overexpended	Available for use in subsequent years	
	Main Estimates								
16	446,377	34,998	24	15	Justice				
1	16,939	422	8		Department	6,103	...	24	462,076
...	208,421	322	(7,923)		Canadian Human Rights Commission	903	...	1	18,020
10	19,347	11,055	5		Commissioner for Federal Judicial Affairs	57	...	...	197,520
...	...	...	...		Federal Court of Canada	2,117	...	5	31,868
...	6,422	260	74		Offices of the Information and Privacy	...	...	...	...
...	16,690	...	(376)		Commissioners of Canada	234	...	...	6,583
2	10,097	365	1		Supreme Court of Canada	1,339	...	1	16,612
...	...	...	...		Tax Court of Canada	329	...	...	10,388
29	724,293	47,422	(8,187)		Total Ministry	11,082	...	31	743,067
16				16	National Defence				
2,793	11,545,000	199,538	135,630		Department	105,747	...	3,504	12,003,079
2	18,339	10,242	...		Emergency Preparedness Canada	1,319	...	...	29,381
2,795	11,563,339	209,780	135,630		Total Ministry	107,066	...	3,504	12,032,460
17				17	National Revenue				
127	922,097	93,272	785		Customs and Excise	26,116	...	127	1,069,127
25	1,285,075	24,808	1,082		Taxation	14,770	...	25	1,313,690
152	2,207,172	118,080	1,867		Total Ministry	40,886	...	152	2,382,817
18				18	Natural Resources				
71,050	1,012,087	661,973	(20,606)		Department (Energy, Mines and Resources and Forestry)	16,130	(38,076)	60,046	1,030,039
...	41,818	1,144	4		Atomic Energy Control Board	1,869	...	4	42,276
...	174,120	5,900	...		Atomic Energy of Canada Limited	...	...	...	173,549
7	30,866	...	15		National Energy Board	3,500	...	11	28,439
...	250	...	(250)		Northern Pipeline Agency	...	...	...	...
71,057	1,259,141	669,017	(20,837)		Total Ministry	21,499	(38,076)	60,061	1,274,303
19				19	Parliament				
...	42,014	1,873	(554)		The Senate	1,317	...	...	40,883
25	238,450	21,586	(3,368)		House of Commons	10,134	...	...	241,348
...	16,082	1,053	...		Library of Parliament	171	...	...	16,108
25	296,546	24,512	(4,122)		Total Ministry	11,622	...	...	298,339

25	70,752	58,062	17	128,856	20	Privy Council Department Canadian Centre for Management Development Canadian Intergovernmental Conference Secretariat Canadian Transportation Accident Investigation and Safety Board Chief Electoral Officer Commissioner of Official Languages National Round Table on the Environment and the Economy Public Service Staff Relations Board Security Intelligence Review Committee Total Ministry	118,449	10,403	...	4	109,380
...	11,057	1,486	8,515	21,058	...	...	11,258	1,187	...	8,613	11,148
2	2,878	...	...	2,880	...	...	2,611	269	...	...	2,783
12	26,349	1,087	13	27,461	...	...	26,077	1,376	...	8	26,748
1	42,305	1,783	(8,187)	35,902	...	...	35,858	39	...	5	156,614
...	11,840	193	119	12,152	...	...	11,811	341	...	...	12,452
...	...	2,731	...	2,731	...	...	2,574	157	...	...	...
2	6,043	...	...	6,045	...	...	5,619	426	...	...	6,362
...	1,409	...	...	1,409	...	...	1,347	62	...	...	1,309
42	177,633	65,342	477	238,494	...	...	215,604	14,260	...	8,630	326,796
712,147	2,306,008	...	152,776	3,170,931	21	Public Works and Government Services Department (Public Works and Supply and Services) Canada Mortgage and Housing Corporation Canada Post Corporation Canadian Commercial Corporation Total Ministry	2,222,036	114,450	...	834,445	2,319,534
...	2,131,021	...	...	2,131,021	...	...	1,987,496	143,525	...	...	1,944,768
...	14,000	...	...	14,000	...	...	14,000	...	...	...	14,000
...	13,170	...	...	13,170	...	...	13,148	22	...	...	13,763
712,147	4,464,199	...	152,776	5,329,122	...	...	4,236,680	257,997	...	834,445	4,292,065
7	80,084	...	3	80,094	22	Solicitor General Department Canadian Security Intelligence Service Correctional Service National Parole Board Office of the Correctional Investigator Royal Canadian Mounted Police Royal Canadian Mounted Police External Review Committee Royal Canadian Mounted Police Public Complaints Commission Total Ministry	66,339	13,752	...	3	67,110
23	206,834	...	126	206,983	...	...	205,805	1,157	...	21	244,393
18,550	1,026,326	15,421	13,499	1,073,796	...	...	1,039,832	16,952	...	17,012	996,807
...	25,760	111	...	25,871	...	...	24,948	923	...	...	27,178
...	1,274	...	...	1,274	...	...	1,227	47	...	...	...
2,754	1,196,548	119,978	(5,546)	1,313,734	...	...	1,280,422	30,557	...	2,755	1,241,636
...	701	34	...	735	...	...	643	92	...	...	577
...	3,708	...	...	3,708	...	...	3,569	139	...	...	3,282
21,334	2,541,235	135,544	8,082	2,706,195	...	...	2,622,785	63,619	...	19,791	2,580,983
2,098	2,012,665	...	7,924	2,022,687	23	Transport Department Civil Aviation Tribunal Grain Transportation Agency Administrator National Transportation Agency Total Ministry	1,974,229	46,350	...	2,108	2,167,409
...	890	52	...	942	...	...	938	4	...	...	810
...	14,733	(7,459)	...	14,733	...	...	12,820	1,913	...	...	4,485
4	822,723	...	(4,271)	810,997	...	...	810,122	875	...	...	796,176
2,102	2,851,011	(7,407)	3,653	2,849,359	...	...	2,798,109	49,142	...	2,108	2,968,880

TABLE 5

**General Summary
Budgetary (Expenditures)—Concluded**
(in thousands of dollars)

Available from previous years	Source of authorities			Disposition of authorities				
	As shown in		Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended
	Main Estimates	Supplementary Estimates						
...	1,239,335	4,712	1,200,889	24	Treasury Board	756,211	444,673	...
								5
								750,302
...	2,088,282	...	2,088,444	25	Veterans Affairs	1,975,396	113,024	...
								24
								1,967,639
...	452,208	...	441,688	26	Western Economic Diversification	251,888	189,800	...
								...
								173,492
1,045,599	140,826,935	5,466,957	148,571,697		Total Government	144,748,027	2,232,175	(38,076)
								1,629,571
								136,969,539

Note: If no amount is shown, either it is less than \$500 or no expenditures were reported.

TABLE 6

General Summary Non-budgetary (Loans, Investments and Advances)

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities				Disposition of authorities					
Available from previous years	As shown in		Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								Adjustments and transfers
2 Agriculture and Agri-Food									
273,410	...	...	273,410		Canadian Dairy Commission	5,150	...	...	268,260
10,093,220	...	...	9,955,593	(137,627)	Farm Credit Corporation	36,952	...	...	9,918,641
10,366,630	...	...	10,229,003	(137,627)	Total Ministry	42,102	...	...	10,186,901
4 Canadian Heritage									
...	6,165	33,000	39,165	...	Department (Communications)	36,500	2,665	...	3,766
...	6,165	33,000	39,165	...	Total Ministry	36,500	2,665	...	3,766
5 Citizenship and Immigration									
54,856	...	(9,522)	54,856	9,522	Department (Secretary of State)	(4,420)	...	...	59,276
54,856	...	(9,522)	54,856	9,522	Total Ministry	(4,420)	...	...	59,276
7 Finance									
8,113,239	209,700	127,679	5,777,142	(2,673,476)	Department Canada Deposit Insurance Corporation	520,791	599,831	...	464,742
2,849,000	...	...	2,849,000	...		(991,000)	...	...	66,000
10,962,239	209,700	127,679	8,626,142	(2,673,476)	Total Ministry	(470,209)	599,831	...	8,496,520
8 Fisheries and Oceans									
150	...	...	150	...	Department	...	...	...	150
46,350	...	...	46,350	...	Canadian Saltfish Corporation	(3,650)	50,000	...	325
26,250	...	...	26,250	...	Freshwater Fish Marketing Corporation	(950)	...	...	1,250
72,750	...	...	72,750	...	Total Ministry	(4,600)	50,000	...	27,350
									1,575

TABLE 6

General Summary
Non-budgetary (Loans, Investments and Advances)—Concluded
(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									Adjustments and transfers
9 Foreign Affairs and International Trade										
56,209	...	...	56,209		Department (External Affairs)	8,091	...	...	48,118	(8,808)
5,459,293	9,920	425	7,650,836		Canadian International Development Agency	138,949	114,945	...	7,396,942	211,894
5,435,203	88,800	...	20,291,930		Export Development Corporation	23,610	...	...	20,268,320	313,621
10,950,705	98,720	425	27,998,975		Total Ministry	170,650	114,945	...	27,713,380	516,707
13 Indian Affairs and Northern Development										
75,220	56,553	15,397	137,731		Department	29,121	30,894	(1)	77,716	27,098
75,220	56,553	15,397	137,731		Total Ministry	29,121	30,894	...	77,716	27,098
14 Industry										
					Department (Industry, Science and Technology and Consumer and Corporate Affairs)	...	40,800	...	1,950	...
41,950	800	...	42,750		Cape Breton Development Corporation	...	...	...	45,000	5,000
45,000	...	...	45,000		Federal Business Development Bank	...	...	...	853,677	...
853,677	...	...	853,677		Total Ministry	...	40,800	...	900,627	5,000
940,627	800	...	941,427							
16 National Defence										
79,711	...	...	79,711		Department	4,255	...	...	75,456	4,441
79,711	...	...	79,711		Total Ministry	4,255	...	...	75,456	4,441
18 Natural Resources										
					Department (Energy, Mines and Resources and Forestry)	2,593	29,074	...	...	21,513
...	31,667	...	31,667		Total Ministry	2,593	29,074	...	...	21,513
...	31,667	...	31,667							

21 Public Works and Government Services

12,208	...	49,690	61,998	...	6,185	...	55,813	21,211
3,510,269	(33,100)	33,100	3,510,269	...	...	...	3,510,269	291,463
420,000	...	...	420,000	...	...	...	420,000	...
10,000	...	...	10,000	...	...	...	10,000	...
47,130	...	...	47,130	...	(22)	...	47,152	(5,324)
3,999,707	(33,100)	82,790	4,049,397	...	6,163	...	4,043,234	307,350
Total Ministry								

22

20	...	...	20	...	(5)	...	25	(5)
Solicitor General								
Correctional Service								
20	...	...	20	...	(5)	...	25	(5)
Total Ministry								

23

20,000	...	...	20,000	...	...	...	20,000	...
Transport								
Department								
20,000	...	...	20,000	...	...	...	20,000	...
Total Ministry								

25

580,740	...	...	580,740	...	(7,480)	...	588,220	(10,667)
Veterans Affairs								
Total Government								

38,103,205 370,505 166,979 14,220,895 52,861,584

(195,330) 868,209

52,188,705 1,474,160

Note: If no amount is shown, either it is less than \$500 or no loans, investments or advances were reported.

(1) An overexpenditure of \$138 is not reflected since it is less than \$500.

TABLE 7

General Summary Voted and Statutory Authorities

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	1,154,240	82,289	...	1,236,529	2	Agriculture and Agri-Food Budgetary—Voted Statutory	1,195,651	40,878	...	...	1,267,888
24,390	918,821	(55,900)	22,199	909,510			884,102	...	...	25,408	924,322
24,390	2,073,061	26,389	22,199	2,146,039			2,079,753	40,878	...	25,408	2,192,210
0,366,630	(137,627)	10,229,003		Non-budgetary—Statutory	42,102	10,186,901	72,227

Atlantic Canada Opportunities

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	...	2,936,054	70,256	1,953	3,008,263																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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6		Environment			
		Budgetary—Voted		Statutory	
...	697,456	20,068	...	717,524	...
75	39,582	...	274	39,931	...
75	737,038	20,068	274	757,455	...
...	675,848	41,676	...
...	39,808
...	715,656	41,676	...
...	659,571
...	40,359
...	699,930

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TABLE 7

**General Summary
Voted and Statutory Authorities—Continued**
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Ministry	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers ⁽¹⁾			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
									Used in the previous year
9 Foreign Affairs and International Trade									
...	3,359,581	260,385	235	9	Budgetary—Voted Statutory	3,442,546	177,655	...	...
24,194	379,816	33,249	97,974		Statutory	498,549	9,381	...	27,303
24,194	3,739,397	293,634	98,209			3,941,095	187,036	...	27,303
56,209	550	...	238,638		Non-budgetary—Voted Statutory	141,371	105,908	...	48,118
10,894,496	98,170	425	16,710,487			29,279	9,037	...	27,665,262
10,950,705	98,720	425	16,949,125			170,650	114,945	...	27,713,380
10 Governor General									
...	9,278	758	130	10	Budgetary—Voted Statutory	10,154	12	...	...
...	1,047	...	(92)		Statutory	955	...	...	926
...	10,325	758	38			11,109	12	...	10,197
11 Health									
...	1,677,427	119,941	...	11	Budgetary—Voted Statutory	1,777,256	20,112	...	1,634,712
99	6,753,514	743,000	110,470		Statutory	7,607,027	1	...	55
99	8,430,941	862,941	110,470			9,384,283	20,113	...	55
12 Human Resources Development									
...	1,936,419	396,637	605	12	Budgetary—Voted Statutory	2,184,452	149,209	...	...
261	30,903,168	205,002	(32,994)		Statutory	31,075,260	...	...	177
261	32,839,587	601,639	(32,389)			33,259,712	149,209	...	177
13 Indian Affairs and Northern Development									
...	4,905,965	22,923	...	13	Budgetary—Voted Statutory	4,904,439	24,449	...	...
33,733	48,062	30,810	(1,611)		Statutory	77,459	65	...	33,470
33,733	4,954,027	53,733	(1,611)			4,981,898	24,514	...	33,470
75,220	26,553	15,397	(9,439)		Non-budgetary—Voted Statutory	29,121	894	(2)	77,716
...	30,000	...	...			...	30,000	...	...
75,220	56,553	15,397	(9,439)			29,121	30,894	...	27,098

14	...	2,862,141	120,512	8,491	2,991,144	Industry Budgetary—Voted Statutory	2,810,906	180,238	...	...	2,781,167
	189	120,512	33,392	8,571	162,464		129,137	8	...	33,319	105,493
	189	2,982,653	153,904	16,862	3,153,608		2,940,043	180,246	...	33,319	2,886,660
	46,950	800	...	...	47,750		...	800	...	46,950	5,000
	893,677	...	...	...	893,677		...	40,000	...	853,677	...
940,627	800	...	...	...	941,427	Non-budgetary—Voted Statutory	...	40,800	...	900,627	5,000
15	...	496,084	47,422	73	543,579	Justice Budgetary—Voted Statutory	532,504	11,075	...	...	524,097
	29	228,209	...	(8,260)	219,978		219,940	7	...	31	218,970
	29	724,293	47,422	(8,187)	763,557		752,444	11,082	...	31	743,067
	...	10,883,068	209,780	...	11,092,848		10,985,784	107,064	...	...	11,204,013
	2,795	680,271	...	135,630	818,696		815,190	2	...	3,504	828,447
16	...	11,563,339	209,780	135,630	11,911,544	National Defence Budgetary—Voted Statutory	11,800,974	107,066	...	3,504	12,032,460
	2,795	...	...	...	79,711		4,255	...	...	75,456	4,441
	79,711	...	...	...	79,711		...	...	...	...	...
	...	2,004,424	118,080	...	2,122,504		2,081,802	40,702	...	...	2,176,707
	152	202,748	...	1,867	204,767		204,431	184	...	152	206,110
17	152	2,207,172	118,080	1,867	2,327,271	Natural Resources Budgetary—Voted Statutory	2,286,233	40,886	...	152	2,382,817
	...	1,168,829	674,648	(235)	1,843,242		1,859,821	21,497	(38,076)	...	1,184,726
	71,057	90,312	(5,631)	(20,602)	135,136		75,073	2	...	60,061	89,577
	71,057	1,259,141	669,017	(20,837)	1,978,378		1,934,894	21,499	(38,076)	60,061	1,274,303
	...	31,667	...	...	31,667		2,593	29,074	...	...	21,513
19	...	206,468	24,512	...	230,980	Parliament Budgetary—Voted Statutory	219,358	11,622	...	...	207,352
	25	90,078	...	(4,122)	85,981		85,981	...	...	...	90,987
	25	296,546	24,512	(4,122)	316,961		305,339	11,622	...	...	298,339
	...	123,593	62,106	118	185,817		171,557	14,260	...	...	163,320
	42	49,040	3,236	359	52,677		44,047	...	...	8,630	163,476
20	42	172,633	65,342	477	238,494	Privy Council Budgetary—Voted Statutory	215,604	14,260	...	8,630	326,796

TABLE 7

General Summary
Voted and Statutory Authorities—Concluded
(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers (1)								
...	3,988,600	...	3,238	3,991,838	21	Public Works and Government Services Budgetary—Voted Statutory	3,733,841	257,997	...	...	3,788,221
712,147	475,599	...	149,538	1,337,284			502,839	...	...	834,445	503,844
712,147	4,464,199	...	152,776	5,329,122			4,236,680	257,997	...	834,445	4,292,065
12,309	...	...	...	12,309			5,112	...	...	7,197	20,901
3,987,398	(33,100)	...	82,790	4,037,088			1,051	...	...	4,036,037	286,449
3,999,707	(33,100)	...	82,790	4,049,397	6,163	...	...	4,043,234	307,350		
...	2,232,801	135,544	18,439	2,386,784	22	Solicitor General Budgetary—Voted Statutory	2,323,405	63,379	...	...	2,279,630
21,334	308,434	...	(10,357)	319,411			299,380	240	...	19,791	301,353
21,334	2,541,235	135,544	8,082	2,706,195			2,622,785	63,619	...	19,791	2,580,983
20	...	...	...	20	Non-budgetary—Voted		(5)	...	...	25	(5)
...	1,923,005	52	...	1,923,057	23	Transport Budgetary—Voted Statutory	1,873,918	49,139	...	...	2,062,670
2,102	928,006	(7,459)	3,653	926,302			924,191	3	...	2,108	906,210
2,102	2,851,011	(7,407)	3,653	2,849,359			2,798,109	49,142	...	2,108	2,968,880
20,000	...	...	...	20,000	Non-budgetary—Statutory		...	...	...	20,000	...
...	1,232,015	4,712	(33,514)	1,203,213	24	Treasury Board Budgetary—Voted Statutory	758,540	444,673	...	...	744,118
...	7,320	...	(9,644)	(2,324)			(2,329)	...	...	5	6,184
...	1,239,335	4,712	(43,158)	1,200,889			756,211	444,673	...	5	750,302
...	2,068,710	...	50	2,068,760	25	Veterans Affairs Budgetary—Voted Statutory	1,955,736	113,024	...	...	1,947,892
...	19,572	...	112	19,684			19,660	...	...	24	19,747
...	2,088,282	...	162	2,088,444			1,975,396	113,024	...	24	1,967,639
580,740	...	...	...	580,740	Non-budgetary—Statutory		(7,480)	...	...	588,220	(10,667)

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year Appropriation Acts, by ministry.

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
2		Agriculture and Agri-Food Department (Agriculture)		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from inspection and grading services provided to industry, and the grazing and breeding activities of the Community Pastures Program	611,356,000	
	1d	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from inspection and grading services provided to industry, and the grazing and breeding activities of the Community Pastures Program		41,768,659
	5	Canadian Grain Commission—Operating expenditures and contribution	45,535,000	2,782,969
	5d	Canadian Grain Commission—Pursuant to paragraph 29.1(2)(b) of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, effective April 1, 1995, to make expenditures out of the Consolidated Revenue Fund, in accordance with the terms and conditions approved by the Treasury Board, for the purpose of the <i>Canada Grain Act</i> , including authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$12 million the revenues received in respect of the purpose of the Fund		1
	10	Capital expenditures	95,417,000	
	10d	The grants listed in the Estimates and contributions		2,426,900
	15	The grants listed in the Estimates and contributions	399,392,000	
	15d	Canadian Dairy Commission		35,310,750
	20	Program expenditures	2,540,000	
		Total Ministry—Budgetary	1,154,240,000	82,289,279
		Non-budgetary	...	...
3		Atlantic Canada Opportunities Agency		
		Department		
	1	Operating expenditures		
	1b	Operating expenditures—To authorize the transfer of \$1,895,799 from Atlantic Canada Opportunities Agency Vote 5, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	43,899,000	1
	1d	Operating expenditures—To authorize the transfer of \$1,632,999 from Atlantic Canada Opportunities Agency Vote 5, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1
	5	The grants listed in the Estimates and contributions	315,520,600	
	10	Enterprise Cape Breton Corporation Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>		

Total Ministry—Budgetary		369,781,500	5,500,000
Non-budgetary		...	...
Canadian Heritage			
Department (Communications)			
<i>Corporate Services Program</i>			
1	Program expenditures and contributions	69,566,000	
1d	Program expenditures—To authorize the transfer of \$16,247,104 from Canadian Heritage Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of		
<i>Canadian Identity Program</i>			
5	Operating expenditures and authority to spend revenues received during the year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Exhibition Transportation Service	67,878,000	1,098,426
5d	Operating expenditures—To authorize the transfer of \$10,761,567 from Canadian Heritage Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		
10	The grants listed in the Estimates and contributions	552,290,000	1
10b	The grants listed in the Estimates		
10d	The grants listed in the Estimates		1
15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	77,500,000	1
15d	Payments to the Canada Post Corporation for costs associated with cultural publication mailings—To authorize the transfer of \$449,999 from Canadian Heritage Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		
L20	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of section 35 of the <i>Cultural Property Export and Import Act</i>	10,000	1
L25	Loans to cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries	6,155,000	
<i>Parks Program</i>			
30	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance; pursuant to paragraph 29, 1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from Parks Canada operations	193,581,000	13,032,894
30d	Operating expenditures and the grants listed in the Estimates		
35	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes and areas of natural or historic significance	133,973,000	3,420,734
35d	Capital expenditures		
Advisory Council on the Status of Women			
40	Program expenditures	3,273,000	76,046
40d	Program expenditures		
Canada Council			
45	Payments to the Canada Council within the meaning of section 18 of the <i>Canada Council Act</i> , to be used for the general purposes set out in section 8 of the Act	98,421,000	
Canadian Broadcasting Corporation			
50	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	948,592,000	
50d	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service		
55	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	2,766,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	
60		Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting services			
L61d		Payment to the Canadian Broadcasting Corporation as equity—To recognize, as equity, advances made to the CBC for its working capital requirements between 1961 and 1981, consistent with the current accounting treatment of working capital appropriations	138,494,000		
		Canadian Film Development Corporation		33,000,000	
65		Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>			
		Canadian Museum of Civilization	122,342,000		
70		Payments to the Canadian Museum of Civilization for operating and capital expenditures			
70b		Payments to the Canadian Museum of Civilization for operating and capital expenditures	38,126,000	11,443,216	
		Canadian Museum of Nature			
75		Payments to the Canadian Museum of Nature for operating and capital expenditures			
75b		Payments to the Canadian Museum of Nature for operating and capital expenditures	18,136,000	9,019,052	
75d		Payments to the Canadian Museum of Nature for operating and capital expenditures		82,000	
76d		Pursuant to section 12 of the <i>National Museums Act</i> and section 101 of the <i>Financial Administration Act</i> , to authorize the Canadian Museum of Nature to borrow otherwise than from the Crown in accordance with terms and conditions approved by the Minister of Finance			1
		Canadian Radio-television and Telecommunications Commission			
80		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of regulatory services to telecommunications companies under the Telecommunications Fees Regulations pursuant to the <i>Railway Act</i>	18,472,000		
		National Archives of Canada			
85		Operating expenditures, the grant listed in the Estimates and contributions	48,774,000		
85d		Operating expenditures—To authorize the transfer of \$560,887 from Canadian Heritage Vote 90, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote			1
90		Capital expenditures	6,368,000		
		National Arts Centre Corporation			
95		Payments to the National Arts Centre Corporation	21,676,000		
		National Battlefields Commission			
100		Program expenditures	4,590,000		
100d		Program expenditures		124,524	
		National Capital Commission			
105		Payment to the National Capital Commission for operating expenditures	59,353,000		
110		Payment to the National Capital Commission for capital expenditures	15,397,000		
115		Payment to the National Capital Commission for grants and contributions	15,020,000		
115d		Payment to the National Capital Commission for grants and contributions		11,540,000	

	National Film Board			
120	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions		81,278,000	
121d	Pursuant to section 12 of the <i>Revolving Funds Act</i> , to increase from \$20,000,000 to \$25,000,000 the aggregate of expenditures made under section 6 of that Act			
	National Gallery of Canada			
125	Payments to the National Gallery of Canada for operating and capital expenditures			
125b	Payments to the National Gallery of Canada for operating and capital expenditures	24,680,000		7,480,000
125d	Payments to the National Gallery of Canada for operating and capital expenditures			187,016
130	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000		
	National Library			
135	Program expenditures, the grants listed in the Estimates and contributions	34,697,000		
	National Museum of Science and Technology			
140	Payments to the National Museum of Science and Technology for operating and capital expenditures	15,392,000		5,402,000
140b	Payments to the National Museum of Science and Technology for operating and capital expenditures			
	Public Service Commission			
145	Program expenditures			
145d	Program expenditures	116,821,000		4,421,802
	Status of Women—Office of the Co-ordinator			
150	Program expenditures and contributions			
150d	Program expenditures	4,364,000		
	Total Ministry—Budgetary	2,936,054,000		70,256,017
	Non-budgetary	6,165,000		33,000,000
5				
	Citizenship and Immigration			
	Department (Secretary of State)			
	<i>Citizenship Registration and Promotion Program</i>			
1	Program expenditures	34,140,000		
	<i>Immigration Program</i>			
5	Operating expenditures	245,731,000		
5d	Operating expenditures—To authorize the transfer of \$2,763,401 from Citizenship and Immigration Vote 1, and \$15,720,000 from Citizenship and Immigration Vote 15, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of			3,647,001
10	Capital expenditures	11,286,000		8,066,153
10d	Capital expenditures			
15	The grants listed in the Estimates and contributions	265,335,000		
	Immigration and Refugee Board of Canada			
20	Program expenditures	74,534,000		
	Total Ministry—Budgetary	631,026,000		11,713,154
	Non-budgetary	...		...
6				
	Environment			
1	Operating expenditures, and			
	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Board;			
	(b) authority for the Minister to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as the Boards may determine;			
	(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;			

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
		(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of environmental assessment services and training, information and publications by the Federal Environmental Assessment and Review Office; and		
		(g) authority to spend revenues received during the year in the course of or arising from the activities of Environmental Conservation, Environmental Protection and Atmospheric Environment Services	555,384,000	
	1d	Operating expenditures—To authorize the transfer of \$3,752,451 from Environment Vote 5, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of		15,168,500
	5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	80,235,000 61,837,200	
	10	The grants listed in the Estimates and contributions		1
	10b	Contributions—To authorize the transfer of \$5,292,999 from Environment Vote 1, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		4,899,500
	10d	The grants listed in the Estimates and contributions		
		Total Ministry—Budgetary	697,456,200	20,068,001
		Non-budgetary	...	...
7		Finance Department		
		<i>Financial and Economic Policies Program</i>		
	1	Program expenditures and authority to spend revenues received during the year	58,319,000	
	1d	Program expenditures		1,054,612
	2b	The grants listed in the Estimates and contributions		527,000,000
	L5	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , payment estimated at \$9,500,000 to the International Finance Corporation	9,500,000	
	L5d	Payments to the International Finance Corporation in accordance with the <i>Bretton Woods and Related Agreements Act</i>		901,500
	L10	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$276,333,333 to the International Development Association	1	
	L15	In accordance with the <i>European Bank for Reconstruction and Development Agreement Act</i> , the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$16,100,000 to the European Bank for Reconstruction and Development	1	

20	<i>Special Program</i>	Payments to the Foreign Claims Fund	10,000	
L25		Payments in respect of Canada's equity interest in the Hibernia Project	93,000,000	
L25b		Payments in respect of Canada's equity interest in the Hibernia Project		26,000,000
26c		Pursuant to Section 29 of the <i>Financial Administration Act</i> , to authorize the Minister on behalf of Her Majesty in right of Canada to guarantee not more than 90 percent of the net claims of holders of mortgages estimated not to exceed \$350,000,000 in respect of mortgages insured by the Mortgage Insurance Company of Canada or an insurer to who such guarantee has been assigned having a gross aggregate value not exceeding \$50,000,000,000, in the event of the insolvency or liquidation of the Mortgage Insurance Company of Canada or the assignee; and to repeal Finance Vote 12b, <i>Appropriation Act No. 3, 1990-91</i>		1 37,000
27d		Payment to Investors' Indemnity Account		
	Auditor General			
30		Program expenditures, the grant listed in the Estimates and contributions	51,759,000	
30b		Program expenditures	361,540	
30d		Program expenditures	1,500,000	
35		Canadian International Trade Tribunal		
35b		Program expenditures	6,842,000	568,003
40		Federal Office of Regional Development—Quebec		
40d		Operating expenditures	23,551,000	
45		Operating expenditures—To authorize the transfer of \$2,027,999 from Finance Vote 45, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1
45d		The grants listed in the Estimates and contributions	391,579,554	
		The grants listed in the Estimates		1
50		Office of the Superintendent of Financial Institutions		
		Program expenditures	2,505,000	
55		Procurement Review Board		
		Program expenditures	585,000	
		Total Ministry—Budgetary	535,150,554	530,521,158
		Non-budgetary	102,500,002	26,901,500
8		Fisheries and Oceans		
	Department			
1		Operating expenditures, Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions, authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects	551,643,000	
5		Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	101,057,000	
10		The grants listed in the Estimates and contributions	84,142,000	
10d		The grants listed in the Estimates and contributions—To authorize the transfer of \$8,873,300 from Fisheries and Oceans Vote 1, and \$2,409,000 from Fisheries and Oceans Vote 5, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of		15,650,600
		Canadian Salfish Corporation		
15d		Pursuant to section 24, 1 of the <i>Financial Administration Act</i> , to forgive a debt due to Her Majesty in right of Canada in respect of loans made to the Canadian Salfish Corporation pursuant to paragraph 16(1)(b) of the <i>Salfish Act</i> in the principal amount of up to \$3,650,000 and to forgive the interest owing thereon in an amount up to \$370,000		3,650,000
		Total Ministry—Budgetary	736,842,000	19,300,600
		Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
9		Foreign Affairs and International Trade Department (External Affairs)		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of services related to Canadian Business Centres located abroad	788,277,000	6,306,000 42,652,680
	1b	Operating expenditures		
	1d	Operating expenditures		
	2d	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$60,000,000 representing adjustments to the principal balances owed by three debtors: Tanzania \$13,500,000; Zambia \$2,000,000; Poland \$44,500,000		60,000,000
	5	Capital expenditures		
	5b	Capital expenditures	108,048,000	11,855,770
	5d	Capital expenditures—To authorize the transfer of \$800,600 from Foreign Affairs and International Trade Vote 15, and \$1,568,100 from Foreign Affairs and International Trade Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of		7,215,200
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding \$50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1993, which is		
	10b	The grants listed in the Estimates and contributions		
	10d	The grants listed in the Estimates	444,268,600	94,875,000
	15	Payments to the Canadian Broadcasting Corporation for the operations of Radio-Canada International		1
		Canadian International Development Agency		
	20	Operating expenditures and authority	16,011,000	

(a) to engage persons for service in developing countries; and

(b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1986-993 of April 24, 1986, as may be amended or any other regulations that may be made by the Governor in Council with respect to

(i) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto,

(ii) the maintenance of persons from developing countries who are undergoing education or training,

(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries

Operating expenditures—To authorize a transfer of \$2,191,997 from Foreign Affairs and International Trade Vote 25, *Appropriation Act No. 2, 1994-95* for the purposes of this Vote

The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services

The grant listed in the Estimates

The grants listed in the Estimates

Pursuant to section 24.1 of the *Financial Administration Act*, to forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$37,480,000 representing adjustments to the principal balances owed by six debtors: Columbia \$2,730,000; El Salvador \$2,690,000; Honduras \$3,300,000; Nicaragua \$900,000; Peru \$22,760,000; Egypt \$5,100,000

The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$237,200,000 in accordance with the *International Development (Financial Institutions) Assistance Act* for the purpose of contributions to the International Financial Institution Fund Accounts

Payment estimated at \$550,000 not to exceed the equivalent of US \$418,000 to the Caribbean Development Bank.

The issuance of non-interest bearing, non-negotiable demand notes in an amount estimated at \$16,000,000 not to exceed the equivalent of US \$11,865,760 in accordance with the *International Development (Financial Institutions) Assistance Act* for the purpose of capital subscriptions in International Financial Institutions

NAFTA Secretariat (previously Canadian Secretariat)

Program expenditures

International Development Research Centre

Payments to the International Development Research Centre

International Joint Commission

Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada-United States Agreement on Great Lakes Water Quality

Total Ministry—Budgetary
Non-budgetary

Governor General

Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General

Program expenditures

Total Ministry—Budgetary
Non-budgetary

Health

Department (National Health and Welfare)
Health Program

Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received to offset expenditures incurred in the fiscal year arising from the provision of dentistry and hospital services

Operating expenditures

109,847,000

1,774,700,000

37,480,000

550,000

2,129,000

112,100,000

4,200,000

3,359,580,600
550,001

260,384,654
...

9,278,000
758,267

9,278,000
758,267

...

944,202,000
42,190,862

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5	Capital expenditures		
	5b	Capital expenditures	69,580,000	4,844,000
	5d	Capital expenditures—To authorize the transfer of \$12,025,553 from Health Vote 1, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		
	10	The grants listed in the Estimates and contributions		1
	10b	The grants listed in the Estimates and contributions	411,797,000	32,594,000
	10d	The grants listed in the Estimates and contributions—To authorize the transfer of \$6,191,535 from Health Vote 1, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of		22,343,965
		Hazardous Materials Information Review Commission		
	15	Program expenditures	1,268,000	
		Medical Research Council		
	20	Operating expenditures	7,205,000	212,000
	20d	Operating expenditures		
	25	The grants listed in the Estimates	240,265,000	17,756,000
	25b	The grants listed in the Estimates		
		Patented Medicine Prices Review Board		
	30	Program expenditures	3,110,000	
		Total Ministry—Budgetary	1,677,427,000	119,940,828
		Non-budgetary	...	...
12		Human Resources Development		
		Department (Employment and Immigration)		
		<i>Corporate Services Program</i>		
	1	Program expenditures including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the Unemployment Insurance Account	49,227,000	6,600,000
	1a	Program expenditures		
	1d	Program expenditures including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the Unemployment Insurance Account—To authorize the transfer of \$10,008,895 from Human Resources Development Vote 20, and \$3,401,104 from Human Resources Development Vote 25, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1
		<i>Employment and Insurance Program</i>		
	5	Operating expenditures	82,400,000	17,600,000
	5a	Operating expenditures		
	5b	Operating expenditures—To authorize the transfer of \$1,229,999 from Human Resources Development Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1
	5d	Operating expenditures—To authorize the transfer of \$4,784,999 from Human Resources Development Vote 20, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1

the grants asked in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community

10a	The grants listed in the Estimates and contributions	1,281,552,000	347,200,000
10b	The grants listed in the Estimates—To amend the authority contained in Human Resources Development Vote 10 of <i>Appropriation Act No. 2, 1994-95</i> by deleting all words following "in respect of"; and substituting "(a) projects undertaken by such bodies for the purposes of providing employment or employment assistance to workers and contributing to the betterment of the community; and (b) payments made, or costs incurred, by such bodies, in respect of such workers"		1
10d	The grants listed in the Estimates		1
	<i>Income Security Program</i>		
25	Operating expenditures including recoverable expenditures on behalf of the <i>Canada Pension Plan</i>	96,255,000	
	<i>Labour Program</i>		
15	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	45,705,000	
15d	Operating expenditures—To authorize the transfer of \$2,596,114 from Human Resources Development Vote 20, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of		368,886
20	The grants listed in the Estimates and contributions	59,078,000	
20d	The grants listed in the Estimates		1
	<i>Social Development and Education Program</i>		
30	Operating expenditures	34,146,000	
30b	Operating expenditures—To authorize the transfer of \$146,999 from Human Resources Development Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1
30d	Operating expenditures—To authorize the transfer of \$14,024,999 from Human Resources Development Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1
35	The grants listed in the Estimates and contributions	277,260,000	
35a	The grants listed in the Estimates		1,800,000
35b	The grants listed in the Estimates and contributions—To authorize the transfer of \$9,429,999 from Human Resources Development Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1
35d	The grants listed in the Estimates and contributions—To authorize the transfer of \$33,551,006 from Human Resources Development Vote 10, and \$33,547,993 from Human Resources Development Vote 20, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of	21,175,001	
	<i>Canada Labour Relations Board</i>		
40	Program expenditures	8,371,000	
40d	Program expenditures		437,000
	<i>Canadian Artists and Producers Professional Relations Tribunal</i>		
42b	Program expenditures		1,244,000
	<i>Canadian Centre for Occupational Health and Safety</i>		
45	Program expenditures	2,425,000	
45d	Program expenditures		212,000
	Total Ministry—Budgetary	1,936,419,000	396,636,896
	Non-budgetary	...	...
13	Indian Affairs and Northern Development		
	Department		
1	<i>Administration Program</i>		
1d	Program expenditures and contributions	41,540,000	
	Program expenditures—To authorize the transfer of \$1,311,256 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<i>Indian and Inuit Affairs Program</i>		
	5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide, in respect of Indian and Inuit economic development, activities for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec		
	6d	Pursuant to section 25 of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada certain debts and obligations due to Her Majesty in right of Canada amounting to (a) \$6,170,495 representing the principal of 217 accounts owed by 179 debtors arising from direct loans made from the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, <i>Appropriation Act No. 1, 1970</i> ; and (b) \$191,258 representing the principal of 31 accounts owed by 29 debtors arising from direct loans made from the Indian Housing Assistance Account, established by Indian Affairs and Northern Development Vote L51a, <i>Appropriation Act No. 9, 1966</i>	209,316,000	6,361,753
	7d	To reduce from \$62,881,096 to \$53,442,443 the amount that may be outstanding at any time under the Indian Economic Development Account established by Indian Affairs and Northern Development Vote L53b, <i>Appropriation Act No. 1, 1970</i>		1
	8d	Pursuant to section 25 of the <i>Financial Administration Act</i> to write-off from the Accounts of Canada certain debts and obligations due to Her Majesty in right of Canada amounting to \$3,480,095, representing the difference between the gross book value and the fair market value of principal balances of 206 direct loans made from the Indian Economic Development Fund in relation to the sale of the loans portfolio to All Nations Trust Company (ANTCO), Western Indian Lending Association (WILA), Société de crédit commercial autochtone (SOCCA), Corporation de développement économique montagnaise (CDEM), Indian Agri-Business Corporation (IABC), NWT Cooperative Business Development Fund (NWTCBDF) and Unlooweg Development Group Inc. (UNLOOWEG)—To authorize the transfer of \$3,480,094 from Vote 5, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1
	10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and		

	(c) authority for the construction and payment of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any, as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	5,343,000	1
10d	Capital expenditures—To authorize the transfer of \$11,089,294 from Indian Affairs and Northern Development Vote 15, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		
15	The grants listed in the Estimates and contributions	3,303,405,000	1
L20	Loans to native claimants in the Estimates for the purpose of defraying costs related to research, development and negotiation of claims		
L21d	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	25,595,000	
L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders		
L25d	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders	958,000	
	<i>Northern Affairs Program</i>		
30	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities		
35	The grants listed in the Estimates and contributions	81,042,000	
35d	Contributions—To authorize the transfer of \$3,834,898 from Indian Affairs and Northern Development Vote 15, and \$2,093,806 from Indian Affairs and Northern Development Vote 30, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of	57,758,450	
36d	Pursuant to section 23 of the <i>Financial Administration Act</i> , to write-off from the accounts of Canada certain debts due to Her Majesty in right of Canada amounting to		
	(a) \$286,440 representing the principal of 24 accounts owed by 21 debtors arising from direct loans made from the Eskimo Loan Fund, established under the authority of Resources and Development Vote 546, <i>Appropriation Act No. 3, 1953</i> ; and		
	(b) \$89,362 representing the principal of 6 accounts owed by 5 debtors arising from direct loans made from the Yukon Territory Small Business Loans Account, established under the authority of Indian Affairs and Northern Development Vote L81a, <i>Appropriation Act No. 4, 1969</i>	16,175,537	
40	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	375,802	
40d	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of \$995,999 from Indian Affairs and Northern Development Vote 30, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	13,105,000	1
45	<i>Transfer Payments to the Territorial Governments Program</i>		
	Payments to the Government of the Northwest Territories and to the Government of the Yukon Territory calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of the Northwest Territories and to the Government of the Yukon Territory prior to the signing of each agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial Government in the current fiscal year		
45d	Payments to the Government of the Northwest Territories and to the Government of the Yukon Territory calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of the Northwest Territories and to the Government of the Yukon Territory prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial Government in the current fiscal year—To authorize the transfer of \$2,374,382 from Indian Affairs and Northern Development Vote 30, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	1,193,421,000	1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
Canadian Polar Commission					
	50	Program expenditures and contributions	1,035,000		9,948
	50d	Program expenditures			
		Total Ministry—Budgetary	4,905,965,450	22,923,047	
		Non-budgetary	26,553,000	15,396,906	
Industry					
14		Department (Industry, Science and Technology and Consumer and Corporate Affairs)			
		<i>Industry and Science Development Program</i>			
		Research			
	1	Operating expenditures	299,759,000		6,750,834
	1b	Operating expenditures—To authorize the transfer of \$26,073,255 from Industry Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote			1
	1d	Pursuant to paragraph 6(1)(d) of the <i>Small Business Loans Act</i> , to increase from \$4,000,000,000 to \$12,000,000,000 the aggregate principal amount of the loans submitted by all lenders to the Minister and registered as guaranteed business improvement loans made during the period set out in that paragraph			1
	2b	Capital expenditures	64,445,000		
	5	The grants listed in the Estimates and contributions	729,747,000		
	10	The grants listed in the Estimates and contributions—To authorize the transfer of \$17832000 from Industry Vote 25, and \$15,000 from Industry Vote 30, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of			69,674,000
	10b	Payments pursuant to subsection 15(2) of the <i>Department of Industry Act</i>	300,000		
	L15	Loans pursuant to paragraph 15(1)(a) of the <i>Department of Industry Act</i>	500,000		
	L20	<i>Services to the Marketplace Program</i>			
	25	Operating expenditures, the grants listed in the Estimates and contributions, and authority to spend revenues received during the year related to Spectrum Management	130,913,000		
	30	Capital expenditures	38,780,000		
		Canadian Space Agency			
	35	Operating expenditures	40,968,000		
	40	Capital expenditures	244,281,000		
	45	The grants listed in the Estimates and contributions	27,290,000		
	45d	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,849,743 from Industry Vote 40, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of			3,377,257
		Cape Breton Development Corporation			
	50	Payments to the Cape Breton Development Corporation to be applied by the Corporation for operating and capital expenditures for rehabilitating and developing its coal and railway operations	25,430,000		
		Competition Tribunal			
	55	Program expenditures			1,521,000

Copyright Board				
60	Program expenditures		887,000	4,456
60d	Program expenditures			
Federal Business Development Bank				
65	Payments to the Federal Business Development Bank for the purposes of sections 21, 22 and 23 of the <i>Federal Business Development Bank Act</i>	14,470,000		
National Research Council of Canada				
70	Operating expenditures	232,683,000		
70b	Operating expenditures		11,546,000	
70d	Operating expenditures		3,865,336	
75	Capital expenditures	48,142,000		
75b	Capital expenditures		1,200,000	
75d	Capital expenditures		300,000	
80	The grants listed in the Estimates and contributions	130,709,000		
80b	Contributions		3,128,000	
80d	The grants listed in the Estimates		1	
Natural Sciences and Engineering Research Council				
85	Operating expenditures	15,809,000		
85b	Operating expenditures		1,397,000	
85d	Operating expenditures		285,000	
90	The grants listed in the Estimates	456,781,000		
90b	The grants listed in the Estimates		18,514,000	
Social Sciences and Humanities Research Council				
95	Operating expenditures	7,670,000		
95d	Operating expenditures		469,850	
100	The grants listed in the Estimates	92,822,000		
Standards Council of Canada				
105	Payments to the Standards Council of Canada within the meaning of section 17 of the <i>Standards Council of Canada Act</i> to be used for the general purposes of section 5 of the Act	5,426,000		
Statistics Canada				
110	Program expenditures, the grants listed in the Estimates and authority to spend revenues received during the year	253,608,000		
Total Ministry—Budgetary		2,862,141,000	120,511,736	
Non-budgetary		800,000	...	
15 Justice				
Department				
1	Operating expenditures	151,031,000		
1b	Operating expenditures		16,274,895	
1d	Operating expenditures—To authorize the transfer of \$1,671,706 from Justice Vote 5, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of		8,114,584	
5	Capital expenditures			
10	The grants listed in the Estimates and contributions	14,116,000		
10b	The grants listed in the Estimates and contributions	265,590,348		
10d	Contributions		5,143,000	
			5,465,273	
Canadian Human Rights Commission				
15	Program expenditures	15,538,000		
15d	Program expenditures		421,623	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Commissioner for Federal Judicial Affairs		
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i>		
	20d	Operating expenditures	4,156,000	222,077
	25	Canadian Judicial Council—Operating expenditures	420,000	
	25d	Canadian Judicial Council—Operating expenditures		100,300
		Federal Court of Canada		
	30	Program expenditures	17,740,000	
	30b	Program expenditures		11,055,179
		Offices of the Information and Privacy Commissioners of Canada		
	35	Program expenditures	5,782,000	259,953
	35d	Program expenditures		
		Supreme Court of Canada		
	40	Program expenditures	12,359,000	
		Tax Court of Canada		
	45	Program expenditures	9,352,000	365,637
	45d	Program expenditures		
		Total Ministry—Budgetary	496,084,348	47,422,521
		Non-budgetary	...	...
16		National Defence		
		Department		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$22,153,355,000 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$10,923,401,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to spend revenues, as authorized by Treasury Board, received during the year for the purposes of any of those Votes		
	1d	Operating expenditures—To authorize the transfer of \$214,810,300 from National Defence Vote 5, and \$2,836,000 from National Defence Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote and to provide a further amount of	7,783,786,000	
	5	Capital expenditures		199,537,937
	5b	Capital expenditures—To authorize the transfer of \$99,999,999 from National Defence Vote 1, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	2,884,123,012	
				1

The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the *Defence Appropriation Act, 1950*, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes

Emergency Preparedness Canada

Operating expenditures
The grants listed in the Estimates and contributions
Contributions

**Total Ministry—Budgetary
Non-budgetary**

17

National Revenue

Customs and Excise

Operating expenditures

Operating expenditures

Capital expenditures

Contributions

Contributions

Taxation

Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* and the *Unemployment Insurance Act*

Operating expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* and the *Unemployment Insurance Act*

Capital expenditures

Capital expenditures

**Total Ministry—Budgetary
Non-budgetary**

18

Natural Resources

Department (Energy, Mines and Resources and Forestry)

Energy, Mines and Resources Program

Operating expenditures including authority to spend revenues received during the year arising from the provision of satellite data services

Operating expenditures including authority to spend revenues received during the year arising from the provision of satellite data services—To authorize the transfer of \$1,889,859 from Natural Resources Vote 5, *Appropriation Act No. 2, 1994-95* for the purposes of this Vote

Canadian Ownership Account—To repeal *Energy, Mines and Resources Vote 5c, Appropriation Act No. 4, 1980-81*

Pursuant to subsection 25(2) of the *Financial Administration Act*, to authorize the Minister to remove from the accounts of Canada an amount of \$512,614,000 representing the value of the investment held by Her Majesty in right of Canada related to the Bi-Provincial Upgrader

Capital expenditures

The grants listed in the Estimates and contributions

Contributions—To authorize the transfer of \$2,291,181 from Natural Resources Vote 1, *Appropriation Act No. 2, 1994-95* for the purposes of this Vote and to provide a further amount of

The grants listed in the Estimates and contributions—To authorize the transfer of \$5,813,539 from Natural Resources Vote 5, and \$339,798 from Natural Resources Vote 25, *Appropriation Act No. 2, 1994-95* for the purposes of this Vote and to provide a further amount of

197,490,988

11,394,000

6,274,110

10,241,578

10,883,068,110

209,779,517

...

747,631,000

62,665,772

24,195,000

4,609,000

75,165,000

25,997,000

1,118,982,000

5,808,228

38,451,000

19,000,000

2,004,424,000

118,080,000

...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
	L15	Payments in respect of the operating shortfall provision of the Lloydminster Heavy Oil Upgrader Joint Venture Agreement	31,667,000		
		<i>Forest Program</i>			
	20	Operating expenditures and authority to spend revenues received during the year			
	20b	Operating expenditures and authority to spend revenues received during the year—To authorize the transfer of \$1,485,147 from Natural Resources Vote 1, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	111,243,000		1
	25	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	11,154,000		
	30	The grants listed in the Estimates and contributions	87,606,000		
	30b	Contributions—To authorize the transfer of \$264,799 from Natural Resources Vote 1, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote			1
	30d	The grants listed in the Estimates and contributions—To authorize the transfer of \$7,177,195 from Natural Resources Vote 20, and \$3,608,804 from Natural Resources Vote 25, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote			1
		<i>Atomic Energy Control Board</i>			
	35	Program expenditures, the grants listed in the Estimates and contributions	38,531,000		1,144,000
	35b	Program expenditures			
		<i>Atomic Energy of Canada Limited</i>			
	40	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			
	40b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	174,120,000		1,500,000
	40d	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			4,400,000
		<i>National Energy Board</i>			
	45	Program expenditures	28,246,000		
		<i>Northern Pipeline Agency</i>			
	50	Program expenditures			
		Total Ministry—Budgetary	235,000		
		Non-budgetary			
			1,168,829,000	674,647,687	...
			31,667,000		
19		Parliament			
		<i>The Senate</i>			
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices and the grants listed in the Estimates			
	1b	Program expenditures	26,952,300		1,873,000
		<i>House of Commons</i>			
	5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices and the grants listed in the Estimates			
			164,985,000		

	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices and the grants listed in the Estimates		
5d	Library of Parliament		21,585,681
10	Program expenditures	14,531,000	
10d	Program expenditures		1,053,000
	Total Ministry—Budgetary	206,468,300	24,511,681
	Non-budgetary	...	...
20	Privy Council		
	Department		
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year; and the grant listed in the Estimates and contributions	66,265,000	58,061,775
1b	Program expenditures—The grant listed in the Estimates and contributions		
	Canadian Centre for Management Development		
5	Program expenditures and contributions	10,285,000	
	Canadian Intergovernmental Conference Secretariat		
10	Program expenditures	2,684,000	
15	Canadian Transportation Accident Investigation and Safety Board		
15d	Program expenditures	24,079,000	1,087,200
	Chief Electoral Officer		
20	Program expenditures	2,661,000	32,872
20d	Program expenditures		
25	Commissioner of Official Languages		
25d	Program expenditures	10,780,000	192,886
	National Round Table on the Environment and the Economy		
28d	Program expenditures		2,731,568
	Public Service Staff Relations Board		
30	Program expenditures	5,523,000	
	Security Intelligence Review Committee		
35	Program expenditures	1,316,000	
	Total Ministry—Budgetary	123,593,000	62,106,301
	Non-budgetary	...	...
21	Public Works and Government Services		
	Department (Public Works and Supply and Services)		
	<i>Services Program</i>		
1	Architectural, Engineering and Realty Services Revolving Fund—Operating loss	20,201,000	
5	Architectural, Engineering and Realty Services Revolving Fund—Activities in support of broader Government objectives		2,574,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	
		<i>Real Property Program</i>			
	10	Operating expenditures including the provision on a recoverable basis of accommodation for the purposes of the <i>Canada Pension Plan</i> and the <i>Unemployment Insurance Act</i> , assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa, contributions and authority to spend revenues received during the year arising from the provision, operation and maintenance of facilities for purpose of accommodation	1,013,613,000		
	15	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	234,957,000		
	15d	Capital expenditures—To authorize the transfer of \$3 746,467 from Public Works and Government Services Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote			1
		<i>Supply and Services Program</i>			
	20	Operating expenditures including			
		(a) recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Unemployment Insurance Act</i> , the <i>Seized Property Management Act</i> and the Optional Services Revolving Fund; and			
	20b	(b) authority to spend revenues received during the year			
		Operating expenditures—To authorize the transfer of \$12,681,963 from Public Works and Government Services Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	\$27,432,000		1
	20d	Operating expenditures—To authorize the transfer of \$14,465,633 from Public Works and Government Services Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote			1
	21d	Optional Services Revolving Fund—To amend Supply and Services Vote 14c, <i>Appropriation Act No. 4, 1991-92</i> by deleting all text following the phrase "for the purpose of" and substituting the following: paragraph 5(1)(a) of the <i>Department of Public Works and Government Services Act</i> in respect of the acquisition and provision of articles, supplies, machinery, equipment and other material; and for the purpose of paragraph 5(1)(b) of the <i>Department of Public Works and Government Services Act</i> in respect of the acquisition of printing and publishing services; and for the purpose of the systems' benchmarking and software brokerage programs; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program; and for the purpose of section 6 of the <i>Surplus Crown Assets Act</i> for the distribution and disposal of surplus Crown assets, including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund"			1
	22d	Canada Communication Group Revolving Fund—To amend Supply and Services Vote 12c, <i>Appropriation Act No. 4, 1991-92</i> by deleting all text following the phrase "for the purpose of" and before "an including" and substituting the following: "paragraph 6(1)(d) of the <i>Department of Public Works and Government Services Act</i> in respect of the provision of printing and publishing services"			1
	23d	Translation Bureau Revolving Fund—Pursuant to subsection 29.1(2) of the <i>Financial Administration Act</i> , to authorize the Minister of Public Works and Government Services, effective April 1, 1995, to make expenditures out of the Consolidated Revenue Fund in accordance with terms and conditions approved by the Treasury Board, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75,000,000 the revenues received in respect of the purposes of the Fund			1
	24d	Canada Communication Group—To authorize the Minister to delete from the accounts of Canada Communication Group Revolving Fund an amount of \$48,248,921 representing deferred revenues as of April 1, 1992 which were brought forward from the Supply Revolving Fund			1

25	Capital expenditures—To authorize the transfer of \$1,188,699 from Public Works and Government Services Vote 10, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	28,632,000	
25d	<i>Crown Corporations Program</i>		1
30	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures		
31b	Payments to Queens Quay West Land Corporation for operating and capital expenditures—To authorize the transfer of \$8,799,999 from Public Works and Government Services Vote 10 and \$1,000,000 from Public Works and Government Services Vote 20. <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	3,000,000	
	Canada Mortgage and Housing Corporation		1
35	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	2,131,021,000	
	Canada Post Corporation		
40	Payments to the Canada Post Corporation for special purposes	14,000,000	
41b	In accordance with section 28 of the <i>Canada Post Corporation Act</i> and section 101 and subsection 127(3) of the <i>Financial Administration Act</i> , to authorize the Canada Post Corporation to borrow otherwise than from the Crown during the Corporation's fiscal years 1994-95 and 1995-96 not exceeding from time to time an aggregate outstanding amount of \$300 million in accordance with terms and conditions approved by the Minister of Finance		1
	Canadian Commercial Corporation		
45	Program expenditures	13,170,000	
	Total Ministry—Budgetary	3,988,600,000	10
	Non-budgetary	...	...
22	Solicitor General		
	Department		
1	Operating expenditures	25,378,200	
1d	Operating expenditures—To authorize the transfer of \$11,752,515 from Solicitor General Vote 5, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		
5	The grants listed in the Estimates and contributions	52,673,200	1
	Canadian Security Intelligence Service		
10	Program expenditures	206,834,000	
	Correctional Service		
15	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions and		
	(a) authority to pay into the Inmate Welfare Fund revenues derived during the year from projects operated by inmates and financed by the said Fund;		
	(b) authority to operate canteens in federal institutions and to deposit revenues from sales into the Inmate Welfare Fund;		
	(c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
	(d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions		
15d	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates	808,182,000	13,859,751

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	20	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	149,635,000	
	20d	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies		1,561,000
	25	National Parole Board		
	25d	Program expenditures	23,308,000	
		Program expenditures		111,286
	30	Offices of the Correctional Investigator		
		Program expenditures	1,148,000	
	35	Royal Canadian Mounted Police		
		Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenues received during the year	823,940,000	56,218,000
	35d	Law enforcement—Operating expenditures		
	40	Law enforcement—Capital expenditures	137,562,000	63,760,000
	40d	Law enforcement—Capital expenditures		
		Royal Canadian Mounted Police External Review Committee		
	45	Program expenditures	662,000	33,800
	45d	Program expenditures		
		Royal Canadian Mounted Police Public Complaints Commission		
		Program expenditures		
	50	Total Ministry—Budgetary	3,479,000	
		Non-budgetary		
			2,232,801,400	135,543,838
		
23		Transport Department		
	1	Operating expenditures, and		
		(a) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of or arising out of the exercise of jurisdiction in navigation, including navigational aids, and shipping; authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;		
		(b) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;		
		(c) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;		
		(d) subject to paragraph (e), authority to spend revenues received during the year; and		
		(e) authority to spend revenues received during the year in the course of or arising out of the exercise of jurisdiction in aeronautics of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the <i>Excise Tax Act</i>		
	1d	Operating expenditures—To authorize the transfer of \$3,157,799 from Transport Vote 5, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	546,593,000	

5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies		
10	The grants listed in the Estimates and contributions	523,067,000	
10d	The grants listed in the Estimates and contributions—To authorize the transfer of \$18,327,700 from Transport Vote 5, and \$12,082,000 from Transport Vote 25, and \$4,870,399 from Transport Vote 30, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	306,919,900	1
15	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal	36,981,000	
20	Payments to Canada Ports Corporation for		
	(a) hydro costs at the Port of Churchill, Man; and		
	(b) redevelopment of facilities at the Port of Baie des Ha! Ha!	875,000	
25	Payments to Marine Atlantic Inc. in respect of		
	(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; Newfoundland Coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS to the New England States, USA ferries and terminals; and Digby, NS to Saint John, NB ferries and terminals		
	(b) payments made by the company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cut backs or the discontinuance or reduction of a service		
30	(c) financial assistance to a subsidiary company involved in ship repair or ship maintenance payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i> , and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>	127,774,000	
35	Payments to the St. Lawrence Seaway Authority in respect of the Valleyfield Bridge rehabilitation project including necessary capital expenditures	330,938,000	
38d	Payments to the Atlantic Pilgrage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1994—To authorize the transfer of \$1,250,999 from Transport Vote 25, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote	2,000,000	
40	Payments to the Laurentian Pilgrage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1994	2,973,000	1
40d	Payments to the Laurentian Pilgrage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1994—To authorize the transfer of \$1,322,999 from Transport Vote 25, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		
	Civil Aviation Tribunal		
45	Program expenditures	827,000	
45d	Program expenditures		
	Grain Transportation Agency Administrator	52,000	
50	Program expenditures and contributions	6,036,000	
55	Capital expenditures	8,511,000	
	National Transportation Agency		
60	Program expenditures and contributions	29,510,000	
	Total Ministry—Budgetary	1,923,004,900	52,004
	Non-budgetary	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
24		Treasury Board		
		Secretariat		
	1	<i>Central Administration of the Public Service Program</i> Program expenditures, the grant listed in the Estimates and contribution	79,582,000	
	5	<i>Government Contingencies and Centrally Financed Programs</i> Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for pay-list and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the <i>Public Servants Inventions Act</i> and authority to re-use any sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	450,000,000	
	6d	<i>Reprography</i> —Subject to the approval of the Treasury Board, to supplement other appropriations for payments in accordance with the licence agreement for the reprographic reproduction of published works subject to copyright		4,712,360
	10	<i>Employer Contributions to Insurance Plans Program</i> The grants listed in the Estimates and Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, <i>Appropriation Act No. 6, 1960</i> , Finance Vote 85a, <i>Appropriation Act No. 5, 1963</i> and Finance Vote 20b, <i>Appropriation Act No. 10, 1964</i> and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada, and to provide for the return to certain employees of their share of the premium reduction under subsection 63(3) of the <i>Unemployment Insurance Act</i>	702,433,000	
		Total Ministry—Budgetary	1,232,015,000	4,712,360
		Non-budgetary	...	...
25		Veterans Affairs		
		Department		
	1	<i>Veterans Affairs Program</i> Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> , to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	527,148,000	
	5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of Treasury Board	1,527,899,000	
	10	<i>Canadian Pension Commission Program</i> Program expenditures	4,214,000	
	10d	Program expenditures—To authorize the transfer of \$45,689 from Veterans Affairs Vote 1, <i>Appropriation Act No. 2, 1994-95</i> for purposes of this Vote		
				1

Bureau of Pensions Advocates Program

15	Program expenditures	6,623,000	
15d	Program expenditures—To authorize the transfer of \$194,235 from Veterans Affairs Vote 1, <i>Appropriation Act No. 2, 1994-95</i> for the purposes of this Vote		1
	<i>Veterans Appeal Board Program</i>		
20	Program expenditures	2,826,000	
	Total Ministry—Budgetary	2,068,710,000	2
	Non-budgetary	...	...
26	Western Economic Diversification		
1	Operating expenditures	29,674,000	
5	The grants listed in the Estimates and contributions	406,311,000	
5b	The grants listed in the Estimates		1
	Total Ministry—Budgetary	435,985,000	1
	Non-budgetary	...	...
	Total Government—Budgetary	48,574,944,362	2,937,659,561
	Non-budgetary	168,235,003	75,298,406

(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food Department (Agriculture)		
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	48,645	
	Payments in connection with the <i>Farm Income Protection Act</i> —Revenue Insurance Program	90,000,000	(84,000,000)
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop Insurance Program	180,000,000	(20,000,000)
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	(2,000,000)
	Loan guarantees under the <i>Advance Payments for Crops Act</i>	1,500,000	
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Payments in connection with the <i>Prairie Grain Advance Payments Act</i>	487,000,000	(86,000,000)
	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	1,000,000	44,000,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Transitional Programs for Red Meats	86,000,000	74,000,000
	Contributions to employee benefit plans	69,073,000	18,100,000
	Total Ministry—Budgetary Non-budgetary	918,821,645	(55,900,000)
3	Atlantic Canada Opportunities Agency Department		
	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	3,500,000	
	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	10,000,000	
	Contributions to employee benefit plans	2,673,000	
	Total Ministry—Budgetary Non-budgetary	16,173,000	...
4	Canadian Heritage Department (Communications)		
	<i>Corporate Services Program</i>		
	Minister of Canadian Heritage—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	6,038,000	
	<i>Canadian Identity Program</i>		
	Salaries of the Lieutenant-Governors (<i>Salaries Act</i>)	918,000	
	Payments under <i>Lieutenant-Governors Superannuation Act</i>	290,000	
	Supplementary retirement benefits—Former Lieutenant-Governors	105,000	
	Contributions to employee benefit plans	5,403,000	
	<i>Parks Program</i>		
	Parks Canada Enterprise Unit (Hot Springs) Revolving Fund (<i>Revolving Funds Act</i>)	20,753,000	1,410,000
	Contributions to employee benefit plans		

5	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	3,008,000	
	National Archives of Canada		
	Contributions to employee benefit plans	4,293,000	
	National Battlefields Commission		
	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	150,000	
	Contributions to employee benefit plans	161,000	
	National Film Board		
	National Film Board Revolving Fund (<i>Revolving Funds Act</i>)	375,000	
	National Library		
	Contributions to employee benefit plans	2,596,000	
	Public Service Commission		
	Contributions to employee benefit plans	11,527,000	
	Staff Development and Training Revolving Fund (<i>Revolving Funds Act</i>)	747,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	357,000	
	Total Ministry—Budgetary	56,769,645	1,410,000
	Non-budgetary	...	...
	Citizenship and Immigration		
	Department (Secretary of State)		
	<i>Citizenship Registration and Promotion Program</i>		
	Minister of Citizenship and Immigration—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	2,730,000	
	<i>Immigration Program</i>		
	Contributions to employee benefit plans	21,986,000	(9,521,811)
	(L) Loans pursuant to section 119 of the <i>Immigration Act</i>		
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	7,529,000	
	Total Ministry—Budgetary	32,293,645	(9,521,811)
6	Non-budgetary	...	...
	Environment		
	Minister of the Environment—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	39,533,000	
	Total Ministry—Budgetary	39,581,645	...
	Non-budgetary	...	...
7	Finance		
	Department		
	<i>Financial and Economic Policies Program</i>		
	Minister of Finance—Salary and motor car allowance	48,645	
	Payments to the International Development Association (<i>Bretton Woods and Related Agreements Act</i>)	261,180,000	67,000,000
	Payments to International Monetary Fund's Enhanced Structural Adjustment Facility (<i>Bretton Woods and Related Agreements Act</i>)	25,000,000	
	Contributions to employee benefit plans	5,231,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Payments to the Global Environment Facility of the International Bank for reconstruction and development (<i>Bretton Woods and Related Agreements Act</i>)	3,100,000	
	Purchase of domestic coinage (<i>Royal Canadian Mint Act</i>)	42,000,000	
	(L) Payments to European Bank for reconstruction and development pursuant to the <i>European Bank for Reconstruction and Development Agreement Act</i>	32,200,000	777,500
	(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility (<i>Bretton Woods and Related Agreements Act</i>)	75,000,000	100,000,000
	<i>Public Debt Program</i>	41,000,000,000	1,000,000,000
	Interest and other costs (<i>Financial Administration Act</i>)		
	<i>Fiscal Transfer Payments Program</i>	40,000,000	(2,000,000)
	Statutory subsidies (Constitution Acts, 1867 to 1982, and other statutory authority)		
	Fiscal equalization (<i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act—Part I</i>)	8,480,000,000	(76,000,000)
	Fiscal stabilization (<i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act—Part II</i>)		378,000,000
	Payments to the provinces under the <i>Public Utilities Income Tax Transfer Act</i>	237,000,000	13,000,000
	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act</i>)	(423,000,000)	18,000,000
	Preferred share dividend taxes (<i>Income Tax Act</i>)	150,000,000	(150,000,000)
	<i>Special Program</i>		300,187,500
	Payments to meet commitments by Canada under the <i>Eldorado Nuclear Limited Reorganization and Divestiture Act</i>		
	Auditor General		
	Salary of the Auditor General (<i>Auditor General's Act</i>)	175,000	
	Contributions to employee benefit plans	4,622,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	746,000	
	Federal Office of Regional Development—Quebec		
	Liabilities under the <i>Small Business Loans Act</i>	20,000,000	
	Contributions to employee benefit plans	1,949,000	
	Procurement Review Board		
	Contributions to employee benefit plans	60,000	
	Total Ministry—Budgetary	49,848,111,645	1,548,187,500
	Non-budgetary	107,200,000	100,777,500

Department		
Minister of Fisheries and Oceans—Salary and motor car allowance	48,645	...
Liabilities under the <i>Fisheries Improvement Loans Act</i>	200,000	...
Contributions to employee benefit plans	38,062,000	...
Total Ministry—Budgetary	38,310,645	...
Non-budgetary		

Foreign Affairs and International Trade

Department (External Affairs)		
Minister of Foreign Affairs—Salary and motor car allowance	48,645	
Minister for International Trade—Salary and motor car allowance	48,645	
Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
Contributions to employee benefit plans	49,554,000	249,000
Passport Revolving Fund (<i>Revolving Funds Act</i>)	1,972,000	
Canadian International Development Agency		
Payments to the International Financial Institution Fund Accounts (<i>International Development (Financial Institutions) Assistance Act</i>)	133,200,000	33,000,000
Contributions to employee benefit plans	9,353,000	
(L) Payments to International Financial Institutions—Capital subscriptions	9,370,000	424,542
NAFTA Secretariat (previously Canadian Secretariat)		
Contributions to employee benefit plans		
Export Development Corporation	90,000	
Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	185,000,000	
(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the <i>Export Development Act</i>	88,800,000	
	300,000	
Total Ministry—Budgetary	379,816,290	33,249,000
Non-budgetary	98,170,000	424,542

Governor General

Salary of the Governor General (<i>Governor General's Act</i>)	92,000	
Annuities payable under the <i>Governor General's Act</i>	255,000	
Contributions to employee benefit plans	700,000	
Total Ministry—Budgetary	1,047,000	...
Non-budgetary		

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
11	Health		
	Department (National Health and Welfare)		
	<i>Health Program</i>		
	Minister of Health—Salary and motor car allowance	48,645	
	Payments to provinces and territories for insured health services and extended health care services under the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>	6,713,000,000	743,000,000
	Contributions to employee benefit plans	39,608,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	113,000	
	Medical Research Council		
	Contributions to employee benefit plans	483,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	261,000	
	Total Ministry—Budgetary	6,753,513,645	743,000,000
	Non-budgetary	...	...
12	Human Resources Development		
	Department (Employment and Immigration)		
	<i>Corporate Services Program</i>		
	Minister of Human Resources Development—Salary and motor car allowance	48,645	
	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	1,000,000	
	Contributions to employee benefit plans	17,877,000	
	<i>Employment and Insurance Program</i>		
	Supplementary retirement benefits—Annuities agents pensions (<i>Supplementary Retirement Benefits Act</i>)	35,000	
	Contributions to employee benefit plans	94,298,000	
	<i>Income Security Program</i>		
	Old age security payments (<i>Old Age Security Act</i>)	15,829,000,000	(276,000,000)
	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	4,376,000,000	241,000,000
	Spouse's allowance payments (<i>Old Age Security Act</i>)	416,000,000	20,000,000
	Children's Special Allowance Payments (<i>Children's Special Allowances Act</i>)	39,000,000	
	Contributions to employee benefit plans	13,167,000	
	<i>Labour Program</i>		
	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	61,360,000	(6,350,000)
	Labour adjustment benefits payments (<i>Labour Adjustment Benefits Act</i>)	38,000,000	
	Contributions to employee benefit plans	4,511,000	
	<i>Social Development and Education Program</i>		
	Payments to provinces and territories under the <i>Canada Assistance Plan</i> and the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>	7,411,300,000	(136,100,000)

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Copyright Board		
	Contributions to employee benefit plans	78,000	
	National Research Council of Canada		
	Contributions to employee benefit plans	21,324,000	
	Natural Sciences and Engineering Research Council		
	Contributions to employee benefit plans	1,104,000	
	Social Sciences and Humanities Research Council		
	Contributions to employee benefit plans	627,000	
	Statistics Canada		
	Contributions to employee benefit plans	28,933,000	
	Total Ministry—Budgetary	120,511,645	33,392,424
	Non-budgetary	...	...
15	Justice		
	Department		
	Minister of Justice—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	15,591,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,401,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of such judges who die while in office (<i>Judges Act</i>)	203,589,000	
	Contributions to employee benefit plans	256,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	1,607,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	640,000	
	Supreme Court of Canada		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of judges who die while in office (<i>Judges Act</i>)	3,441,000	
	Contributions to employee benefit plans	890,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	745,000	
	Total Ministry—Budgetary	228,208,645	...
	Non-budgetary	...	...

National Defence		
Department		
Minister of National Defence—Salary and motor car allowance	48,645	
Pensions and annuities paid to civilians (<i>Appropriation Act No. 4, 1968</i>)	72,295	
Military pensions	516,547,060	
Contributions to employee benefit plans	162,932,000	
Emergency Preparedness Canada		
Contributions to employee benefit plans	671,000	
Total Ministry—Budgetary	680,271,000	...
Non-budgetary	...	...
<hr/>		
17	National Revenue	
Customs and Excise		
Minister of National Revenue—Salary and motor car allowance	48,645	
Contributions to employee benefit plans	75,057,000	
Taxation		
Contributions to employee benefit plans	127,642,000	
Total Ministry—Budgetary	202,747,645	...
Non-budgetary	...	...
<hr/>		
18	Natural Resources	
Department (Energy, Mines and Resources and Forestry)		
<i>Energy, Mines and Resources Program</i>		
Minister of Natural Resources—Salary and motor car allowance	48,645	
Contributions to employee benefit plans	27,409,000	
Payments to Interprovincial Pipe Line Incorporated in respect of deficiencies related to the Montreal extension (Vote 5d, <i>Appropriation Act No. 1, 1975</i>)		(10,000,000)
Canada/Nova Scotia Development Fund (<i>Canada-Nova Scotia Oil and Gas Agreement Act</i>)	16,000,000	
Canada/Newfoundland Development Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	7,100,000	
Canada/Newfoundland Offshore Petroleum Board (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	13,181,000	7,519,000
Canada/Nova Scotia Offshore Petroleum Board (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	2,104,000	
Payments to the Nova Scotia Offshore Revenue Account	765,000	
	9,000,000	(3,150,000)
<i>Forest Program</i>		
Contributions to employee benefit plans	8,782,000	
Atomic Energy Control Board		
Contributions to employee benefit plans	3,287,000	
National Energy Board		
Contributions to employee benefit plans	2,620,000	
Northern Pipeline Agency⁽²⁾		
Contributions to employee benefit plans	15,000	
Total Ministry—Budgetary	90,311,645	(5,631,000)
Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
19	Parliament The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the <i>Parliamentary of Canada Act</i> ; the Government's contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>	13,221,700 1,840,000	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	58,177,000 15,288,000	
	Library of Parliament		
	Contributions to employee benefit plans	1,551,000	
	Total Ministry—Budgetary	90,077,700	...
	Non-budgetary	...	...
20	Privy Council		
	Department		
	The Prime Minister's salary and motor car allowance	71,920	
	President of the Privy Council—Salary and motor car allowance	48,645	
	Leader of the Government in the Senate—Salary and motor car allowance	48,645	
	Ministers without portfolio or Ministers of State—Motor car allowance	16,000	
	Contributions to employee benefit plans	4,302,000	
	Canadian Centre for Management Development		1,486,000
	RADIAN Revolving Fund (<i>Revolving Funds Act</i>)	772,000	
	Contributions to employee benefit plans		
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	194,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	2,270,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	155,000	
	Expenses of elections (<i>Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i>)	39,150,000	1,750,000
	Contributions to employee benefit plans	339,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,060,000	

Public Service Staff Relations Board		
Contributions to employee benefit plans	520,000	
Security Intelligence Review Committee		
Contributions to employee benefit plans	93,000	
Total Ministry—Budgetary	49,040,210	3,236,000
Non-budgetary	...	...
<hr/>		
21	Public Works and Government Services	
	Department (Public Works and Supply and Services)	
	<i>Real Property Program</i>	
	Grants to municipalities and other taxing authorities (<i>Municipal Grants Act</i>)	426,257,000
	Dry dock subsidy (<i>Dry Docks Subsidies Act</i>)	180,000
	Contributions to employee benefit plans	1,641,000
	<i>Supply and Services Program</i>	
	Minister of Public Works and Government Services—Salary and motor car allowance	48,645
	Allowance to former Prime Minister	40,000
	Contributions to employee benefit plans	45,757,000
	Optional Services Revolving Fund (<i>Revolving Funds Act</i>)	1,855,000
	Consulting and Audit Canada Revolving Fund (<i>Revolving Funds Act</i>)	750,000
	Government Telecommunications and Informatics Services Revolving Fund (<i>Revolving Funds Act</i>)	(930,000)
	Canada Mortgage and Housing Corporation	
	(L) Advances under the <i>National Housing Act</i>	(33,100,000)
	Total Ministry—Budgetary	475,598,645
	Non-budgetary	(33,100,000)
<hr/>		
22	Solicitor General	
	Department	
	Solicitor General—Salary and motor car allowance	48,645
	Contributions to employee benefit plans	1,984,000
	Correctional Service	
	Pensions and other employee benefits (<i>Royal Canadian Mounted Police Superannuation Act</i> , subsection 27(1))	201,000
	Contributions to employee benefit plans	62,998,000
	CORCAN Revolving Fund (<i>Revolving Funds Act</i>)	5,310,000
	National Parole Board	
	Contributions to employee benefit plans	2,452,000
	Office of the Correctional Investigator	
	Contributions to employee benefit plans	126,000
	Royal Canadian Mounted Police	
	Pensions and other employee benefits—Members of the Force	221,385,000
	Contributions to employee benefit plans	13,661,000
	Royal Canadian Mounted Police External Review Committee	
	Contributions to employee benefit plans	39,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	229,000	
	Total Ministry—Budgetary	308,433,645	...
	Non-budgetary	...	...
23	Transport		
	Department		
	Minister of Transport—Salary and motor car allowance	48,645	
	Termination of tolls—Victoria Bridge (Vote 107, Appropriation Act No. 5, 1963)	3,132,000	
	Contributions to employee benefit plans	131,364,000	
	Civil Aviation Tribunal		
	Contributions to employee benefit plans	63,000	
	Grain Transportation Agency Administrator		
	Contributions to employee benefit plans	186,000	
	National Transportation Agency		
	Payments to railway companies under the <i>Western Grain Transportation Act</i>	649,980,000	8,053,000
	Payments to railway and transportation companies under the <i>Railway Act</i>	8,953,000	(1,506,000)
	Payments to railway companies under the <i>National Transportation Act, 1987</i>	25,796,000	(10,237,000)
	Payments to railway, marine and trucking companies under the <i>Atlantic Region Freight Assistance Act</i>	96,273,000	(3,769,000)
	Payments to the railway companies under the <i>Maritime Freight Rates Act</i>	9,114,000	
	Contributions to employee benefit plans	3,097,000	
	Total Ministry—Budgetary	928,006,645	(7,459,000)
	Non-budgetary	...	...
24	Treasury Board		
	Secretariat		
	<i>Central Administration of the Public Service Program</i>		
	President of the Treasury Board—Salary and motor car allowance	48,645	
	Contributions to employee benefit plans	7,135,000	
	<i>Employer Contributions to Insurance Plans Program</i>		
	Payments under the <i>Public Service Pension Adjustment Act</i>	136,000	
	Total Ministry—Budgetary	7,319,645	...
	Non-budgetary	...	...

Department

Veterans Affairs Program

Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*

Returned soldiers insurance actuarial liability adjustment (*Returned Soldiers' Insurance Act*)

Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)

Contributions to employee benefit plans

Canadian Pension Commission Program

Contributions to employee benefit plans

Bureau of Pensions Advocates Program

Contributions to employee benefit plans

Veterans Appeal Board Program

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

26 Western Economic Diversification

Liabilities under the *Small Business Loans Act*

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

Total Government—Budgetary

Non-budgetary

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) During the year, Northern Pipeline Agency was transferred from the Ministry of Natural Resources to the Ministry of Foreign Affairs and International Trade.

12,000

10,000

539,000

17,438,000

446,000

783,000

344,000

19,572,000

14,000,000

2,223,000

16,223,000

92,251,991,165

202,270,000

2,529,296,773

91,680,231

APPENDIX 3

Authorities Available from Previous Years (1)

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote number	Department or agency	Amount \$
2		Agriculture and Agri-Food Department (Agriculture)	
	10	<i>Appropriation Act No. 1, 1970 (Vote 17b)</i> To extend the purposes of Agriculture Vote 15, <i>Appropriation Act No. 3, 1970</i> to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the <i>Canadian Wheat Board Act</i> , in 1971-72 and subsequent years out of the reserve established	20,893,095
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	2,882,230
	(S)	Canadian Dairy Commission (L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 30a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000. (Net)	273,410,000
	(S)	Farm Credit Corporation (L) <i>Farm Credit Corporation Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,125,000,000 and the money paid constitutes part of the capital of the Corporation. (Gross) Section 12. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation. (Net)	6,667,000
		Total Ministry—Budgetary	10,086,552,812
		Non-budgetary	24,375,325
			10,366,629,812

National Film Board

(S) National Film Board Revolving Fund—*Revolving Funds Act*, section 6

To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$20,000,000 at any time

1,173,984

Public Service Commission

(S) Staff Development and Training Revolving Fund—*Revolving Funds Act*, section 7

To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time

5,898,697

Total Ministry—Budgetary

7,072,681

Non-budgetary

...

Citizenship and Immigration

Department (Secretary of State)

Immigration Program

(S) (L) *Immigration Act*, section 119

The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed \$110,000,000. (Net)

54,855,684

Total Ministry—Budgetary

54,855,684

Non-budgetary

...

Finance

Department

Financial and Economic Policies Program

(S) (L) *Bretton Woods and Related Agreements Act*, subsection 8.1(1)

Loans to the International Monetary Fund. Limit \$550,000,000. (Gross)

344,572,632

(S) (L) *Bretton Woods and Related Agreements Act*, section 8

The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, \$2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which was equal to \$2,627,671,570 US. (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)

3,310,661,215

(S) (L) *Bretton Woods and Related Agreements Act*, section 6.1

The Minister of Finance may pay out of the Consolidated Revenue Fund to the Multilateral Investment Guarantee Agency, in the manner and at the times provided for in the Convention set out in the Fifth Schedule, a sum or sums of money not exceeding in the whole \$3,208,130 US. (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)

4,438,448

L35e *Appropriation Act No. 4, 1981-82*. (Privatization and Regulatory Affairs)

To amend Energy, Mines and Resources Vote L107e. *Appropriation Act No. 4, 1981-82* to authorize Eldorado Nuclear Limited to increase its total borrowing from \$600,000,000 to an amount outstanding from time to time not exceeding \$700,000,000 until December 31, 1992 in accordance with terms and conditions approved by the Minister of Finance. (Net)

168,348,000

(S) (L) *Telegraph Canada Act (Canadian Overseas Telecommunication Corporation Act)*, section 16

At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate \$4,500,000, in addition to moneys for capital purposes. (Gross)

4,500,000

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Continued

Section	Vote number	Department or agency	Amount \$
(S)		(L) <i>Air Canada Act</i> Section 13. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister of shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is \$750,000,000. (Gross)	420,991,000
(S)		(L) <i>Petro-Canada Act</i> , as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed \$1,000,000,000. (Gross)	27,228,147
		Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscriptions shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000. (Gross)	3,830,500,000
		<i>Special Program</i>	
(S)		<i>Financial Institutions Depositors Compensation Act</i> , section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	71,503,708
(S)		(L) <i>Canadian Commercial Bank Financial Assistance Act</i> , section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required. (Gross)	2,000,000
		<i>Canada Deposit Insurance Corporation</i>	
(S)		(L) <i>Canada Deposit Insurance Corporation Act</i> , section 42 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000. (Net)	2,849,000,001
		<i>Office of the Superintendent of Financial Institutions</i>	
(S)		<i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17 The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval	73,307,291
		Total Ministry—Budgetary	144,810,999
		Non-Budgetary	10,962,239,443

against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)

Canadian Saltfish Corporation

This account was established to record loans made to the Canadian Saltfish Corporation which was established under the *Saltfish Act*, 1969-70, and was extended by Vote L23b, *Appropriation Act No. 1, 1976* to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

Section 16 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe:

- (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and,
- (b) to make loans to the Corporation.

PC 1973-1915 of July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital.

The maximum amount that may be borrowed from all lenders is \$50,000,000. (Net)

Freshwater Fish Marketing Corporation

This Corporation was incorporated under the *Freshwater Fish Marketing Act*, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon;

- (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and,
- (b) to make loans to the Corporation.

Vote L30b, *Appropriation Act No. 1, 1974*. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the *Freshwater Fish Marketing Act* shall not exceed \$30,000,000. (Net)

Total Ministry—Budgetary

Non-budgetary

9

Foreign Affairs and International Trade Department (External Affairs)

Passport Office Revolving Fund—*Revolving Funds Act*, section 4

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time

Appropriation Act No. 1, 1971

To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, *Appropriation Act No. 1, 1971*, Vote L11, *Appropriation Act No. 3, 1989-90*. (Net)

Appropriation Act No. 2, 1954

To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, *Appropriation Act No. 2, 1954*, Vote L12, *Appropriation Act No. 3, 1989-90*. (Net)

Canadian International Development Agency

International Development (Financial Institutions) Assistance Act—Inter-American Development Bank

To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares and 115,220 callable shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (All paid-in shares purchased under Vote L55 have been paid). (Various Appropriation Acts). (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)

(The commitment under parliamentary authority of the *International Development (Financial Institutions) Assistance Act* was increased for an additional \$650,894,560 US translated to \$830,606,548 Cdn using the year-end (March 31, 1985)

150,000

46,350,000

26,250,000

72,750,000

23,387,594

11,775,941

44,432,904

1,922,993,618

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Continued

Section	Vote number	Department or agency	Amount
			\$
(S)		closing rate of exchange (\$1.3636 Cdn = \$1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of \$7,322,504 US from 1983 to 1986).	
		<i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank.	
		(L) Authorization to subscribe for 93,556 callable shares of the capital stock of the Inter-American Development Bank. (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)	1,561,426,757
L50		<i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank	
		To authorize a subscription for an additional 585 paid-in shares and 878 callable shares (aggregate authorization for callable shares is 5,355 shares) of the capital stock of the Caribbean Development Bank for the amount of \$7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares. (Various Appropriation Acts). (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)	44,687,005
(S)		(L) Authorization to subscribe for 2,769 callable shares of the capital stock of the Caribbean Development Bank. (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)	24,267,005
L36a		<i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank	
		<i>Appropriation Act No. 3, 1977-78</i>	
		The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of \$451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to \$544,582,194 US including authority to pay the paid-in shares in instalments in the current and subsequent years, as required in accordance with the undertaking given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Various Appropriation Acts). (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)	607,560,691
(S)		(L) Authorization to subscribe for 45,030 callable shares in Canadian dollars of the capital stock of the Asian Development Bank. (Gross)	596,976,219
		(The commitment under parliamentary authority of the <i>International Development (Financial Institutions) Assistance Act</i> was increased for an additional \$628,396,020 Cdn subscription to the capital stock of the Asian Development Bank for an additional 2,370 paid-in shares and 45,030 additional callable shares in the Bank raising total capital shareholdings to 92,543 shares. The said share increases, representing the third general capital increase, was to be paid in five equal annual instalments of \$6,283,961 Cdn from 1983 to 1987). (One share = 10,000 SDR) one SDR = \$1.32573 Cdn using the rate of exchange as at September 30, 1982. The callable shares have not been called till March 31, 1993 and therefore, the unused amount is available for use in subsequent years).	
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank	
		As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase:	
		(a) 4,200 paid-in shares in five instalments, and,	
		(b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars).	
		In respect of the third of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately \$12,000,000). (Gross)	
		¹⁾ initial subscription to shares of the African Development Bank. (Gross)	175,651,308

Export Development Corporation

(S)

(L) *Export Development Act*, section 11

Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000. (Gross)

686,800,000

Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14;

Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of:

(a) the paid-in capital of the Corporation from time to time, and,

(b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada. (Net)

1,469,000,000

3,279,403,249

Authority in accordance with terms and conditions prescribed by section 31, accounts administered for Canada, the liability for loans and commitments as limited by section 32 shall not at any time exceed \$6,000,000,000. (Net)

(In accordance with sections 29, 31 and 32 of the *Export Development Act*, the authorized limit of \$6 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes).

**Total Ministry—Budgetary
Non-budgetary**

**23,387,594
10,950,705,043**

13

Indian Affairs and Northern Development

Department

Indian and Inuit Affairs Program

Appropriation Act No. 4, 1987-88 (Vote 5c)

Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 1993-94 fiscal year of \$26,743,816

33,256,184

L15

Appropriation Act No. 9, 1966

To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, *Appropriation Act No. 9, 1966*. The amount that may be outstanding at any time as last amended by Vote L15, *Appropriation Act No. 2, 1978*, shall not exceed \$20,000,000. (Net)

19,401,553

Appropriation Act No. 1, 1970

Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, *Appropriation Act No. 1, 1970*. The amount that may be outstanding at any time as last amended by Vote 7c, *Appropriation Act No. 4, 1991-92*, shall not exceed \$62,881,096. (Net)

45,132,456

Northern Affairs Program

35

Appropriation Act No. 9, 1966 (Northern Affairs and National Resources Vote 7a)

To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current and subsequent fiscal years not exceeding \$9,000,000. Indian Affairs and Northern Development Vote 30b, *Appropriation Act No. 7, 1967* increase to \$18,000,000 the authority to make commitments in respect of northern mineral development assistance grants. Vote 30c, *Appropriation Act No. 1, 1968* reduce the total commitment authorization granted to an amount not exceeding in the aggregate the sum of \$18,000,000

336,764

APPENDIX 3

Authorities Available from Previous Years (1)—Continued

Section	Vote number	Department or agency	Amount
			\$
	L40	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000. (Gross)	320,000
	L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote L55, <i>Appropriation Act No. 2, 1978-79</i> not to exceed \$7,072,000. (Net)	5,455,591
	L81a	<i>Appropriation Act No. 4, 1969</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account (a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000. (Net)	4,910,638
		Total Ministry—Budgetary	33,592,948
		Non-budgetary	75,220,238
14		Industry	
		Department (Industry, Science and Technology and Consumer and Corporate Affairs)	
		<i>Industry and Science Development Program</i>	
	(S)	(L) <i>Telesat Canada Act</i> , section 42 Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions, approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed \$40,000,000. (Net)	40,000,000
	L97b	<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time. (Net)	1,949,999
		Cape Breton Development Corporation	
		<i>Appropriation Act No. 4, 1975</i>	
	L40a	<i>Cape Breton Development Corporation Act</i> , subsection 19(3) The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000. (Net)	45,000,000
		Federal Business Development Bank	
	(S)	(L) <i>Federal Business Development Bank Act</i> Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Cor-	

poration; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion. (Net)

16	Total Ministry—Budgetary		853,677,000
	Non-budgetary		...
			940,626,999
18	National Defence		
	Department		
	L11c	<i>Appropriation Act No. 1, 1976, established by Vote L20b</i> To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, <i>Appropriation Act No. 4, 1984</i> , and Vote L11c of 1991 shall not exceed \$100,000,000. (Net)	66,624,995
	L15	<i>Special Appropriation Act, 1963</i> Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000. (Gross)	13,086,217
	Total Ministry—Budgetary		...
	Non-budgetary		79,711,112
	Natural Resources		
	Department (Energy, Mines and Resources and Forestry)		
	<i>Energy, Mines and Resources Program</i>		
	(S)	<i>Canada-Nova Scotia Oil and Gas Agreement Act, subsection 237(1)</i> Canada/Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000	19,317,520
21	(S)	<i>Canada-Newfoundland Atlantic Accord Implementation Act, subsection 233(1)</i> Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000	51,523,864
	Total Ministry—Budgetary		70,841,384
	Non-budgetary		...
	Public Works and Government Services		
	Department (Public Works and Supply and Services)		
	<i>Services Program</i>		
	(S)	Public Works Revolving Fund— <i>Revolving Funds Act</i> , section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time	416,096,822
	<i>Supply and Services Program</i>		
	(S)	Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$100,000,000 at any time	78,002,470

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Continued

Section	Vote number	Department or agency	Amount
			\$
(S)		Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$30,000,000 at any time	9,890,085
(S)		Canada Communication Group Revolving Fund— <i>Revolving Funds Act</i> , section 8. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$100,000,000 at any time	45,487,248
(S)		Defence Production Revolving Fund— <i>Defence Production Act</i> , section 19. To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	98,275,993
(S)		Government Telecommunications Agency Revolving Fund— <i>Revolving Funds Act</i> , section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$64,000,000 at any time	64,112,768
L15b		<i>Appropriation Act No. 3, 1990-91</i> To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and; (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this vote. (Net)	12,308,171
		Canada Mortgage and Housing Corporation	
(S)		(L) <i>Canada Mortgage and Housing Corporation Act</i> Section 21 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the <i>National Housing Act</i> . Section 24 limits the amount of loans or guarantees made by the Corporation to those authorities under the <i>National Housing Act</i> .	
		<i>National Housing Act</i> Section 19. Authority for a special mortgage and loan purchase fund, any advance to which shall not exceed \$100,000,000 less the balance of the fund. (Net) Subsection 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to \$351,000,000. (Gross) Subsection 27.6(2) limits the aggregate of advances for neighbourhood improvement program purposes to \$302,000,000. (Gross) Subsection 34(a). Advances for direct loans under subsection 8.2(1), Parts II, IV.2, VI and VI.1 and section 59 not exceeding in the aggregate \$14,500,000. (Gross) Subsection 42(4). Advances for land acquisition for low rental housing, not to exceed \$40,000,000. (Gross) Subsection 53(3) limits the aggregate of advances and reimbursements for water and sewerage projects purposes to \$1,674,600,000. (Gross) Subsection 56(2) limits the aggregate of advances for rehabilitation of existing residential buildings to \$500,000,000. (Gross) Subsection 77(2) limits the aggregate of advances for proposal development in housing research and community planning to \$75,000,000. (Gross) Subsection 79(6) limits the aggregate of advances and reimbursements for public housing joint projects to \$3,000,000,000. (Gross)	100,000,000 286,000,000 249,500,000 1,641,106,790 38,500,000 354,200,000 157,100,000 59,000,000 344,925,663

	Subsection 84(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to \$100,000,000. (Gross)	100,000,000
	Subsection 89(2) limits the aggregate of advances and reimbursements for student housing project loans purpose to \$550,000,000. (Gross)	111,000,000
	Subsection 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing in a designated area to \$400,000,000. (Gross)	8,936,135
	Subsection 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing not in a designated area to \$60,000,000. (Gross)	60,000,000
	Canada Post Corporation	
(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000. (Net)	420,000,000
	Canadian Commercial Corporation	
(S)	(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	10,000,000
	Royal Canadian Mint	
(S)	(L) <i>Royal Canadian Mint Act</i> , subsection 17(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$50,000,000 or such greater amount as may be specified in an Appropriation Act. (Net)	47,130,174
	Total Ministry—Budgetary Non-budgetary	711,865,386 3,999,706,933
22	Solicitor General	
	Correctional Service	
(S)	CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> (Note 11c) To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time	18,258,441
L14b	<i>Appropriation Act No. 1, 1969</i> To extend the purposes of the parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> : (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said Account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> . (Net)	20,312
	Total Ministry—Budgetary Non-budgetary	18,258,441 20,312
23	Transport Department	
(S)	(L) <i>Canada Ports Corporation Act</i> , section 52, Part I and section 26, Part II, Schedule 1 The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under sections 52 and 26 shall not at any time exceed \$10,000,000. (Net)	10,000,000

APPENDIX 3

Authorities Available from Previous Years ⁽¹⁾—Concluded

Section	Vote number	Department or agency	Amount \$
	(S)	(L) <i>St. Lawrence Seaway Authority Act</i> , section 28 The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed \$10,000,000 (Net)	10,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	20,000,000
25		Veterans Affairs	
		Department	
		<i>Veterans Affairs Program</i>	
	(S)	(L) <i>Veterans' Land Act</i> There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the <i>Veterans' Land Act</i> Fund. The amount that may be charged at any one time, as last amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> , shall not exceed \$605,000,000 (Net)	580,739,583
		Total Ministry—Budgetary	...
		Non-budgetary	580,739,583
		Total Government—Budgetary	1,034,204,758
		Non-budgetary	38,103,205,159

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Exclude the budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets. Refer to Appendix 5 for details.

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote number	Department or agency	Amount ⁽²⁾
4			\$
		Canadian Heritage	
		Department (Communications)	
		<i>Parks Program</i>	
	(S)	Environment Vote 21b, <i>Appropriation Act No. 3, 1993-94—Parks Canada Enterprise Unit</i> (Hot Springs) Revolving Fund	
		The aggregate of expenditures that can be made over the revenues received was set at \$6,000,000	6,000,000
		National Film Board	
	121d	National Film Board Revolving Fund	
		The aggregate of expenditures that can be made over the revenues received was increased from \$20,000,000 to \$25,000,000	5,000,000
	(S)	National Film Board Revolving Fund	(1,936,172)
		Total Ministry—Budgetary	9,063,828
		Non-budgetary	...
7			
		Finance	
		Department	
		<i>Financial and Economic Policies Program</i>	
	(S)	<i>Bretton Woods and Related Agreements Act</i>	
		The aggregate of all subsidies that can be paid to the International Monetary Fund's Enhanced Structural Adjustment Facility shall not exceed SDR 225,000,000	420,101,051 ⁽³⁾
	L15	<i>European Bank for Reconstruction and Development Agreement Act</i>	
		The aggregate of all non-interest bearing, non-negotiable demand notes that can be issued to the European Bank for Reconstruction and Development shall not exceed US \$60,000,000	16,790,400 ⁽⁴⁾
	(S)	<i>(L) European Bank for Reconstruction and Development Agreement Act</i>	
		The aggregate of all payments that can be made to the European Bank for Reconstruction and Development shall not exceed US \$60,000,000	16,790,400 ⁽⁴⁾
	(S)	<i>(L) Bretton Woods and Related Agreements Act</i>	
		The aggregate of all loans that can be made to the International Monetary Fund's Enhanced Structural Adjustment Facility shall not exceed SDR 500,000,000	765,211,301 ⁽⁵⁾
	(S)	<i>(L) Bretton Woods and Related Agreements Act</i>	
		The unused authority for the subscriptions to the International Bank for Reconstruction and Development was cancelled since a spending limit is no longer specified in the Act	(3,310,661,215)
	(S)	<i>(L) Bretton Woods and Related Agreements Act</i>	
		To remove the brought forward authority from the previous year since the spending limit as specified in the Act was fully used (Multilateral Investment Guarantee Agency)	(4,438,448)
	L35c	Eldorado Nuclear Limited	
		The unused authority for the total borrowings of Eldorado Nuclear Limited was cancelled since the Corporation was dissolved	(168,348,000)

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾—Continued

Section	Vote number	Department or agency	Amount ⁽²⁾
			\$
	(S)	(L) <i>Telelobe Canada Act</i> The unused authority for the payments to Telelobe Canada was cancelled since the Act was repealed	(4,500,000)
	(S)	(L) <i>Air Canada Act</i> The unused authority for the purchase of shares of Air Canada was cancelled since the Act was repealed	(420,991,000)
		Total Ministry—Budgetary	420,101,051
		Non-budgetary	(3,112,146,562)
8		Fisheries and Oceans	
		Canadian Saltfish Corporation	
	L23b	<i>Saltfish Act</i> The non-lapsing authority of \$50,000,000 was cancelled as a result of the dissolution of the Canadian Saltfish Corporation effective April 1, 1995	(50,000,000)
		Total Ministry—Budgetary	...
		Non-budgetary	(50,000,000)
9		Foreign Affairs and International Trade	
		Canadian International Development Agency	
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> Authorization to subscribe for 111,714 additional callable shares of the Inter-American Development Bank (converted to Can \$ at year end)	1,885,637,503
		Export Development Corporation	
	(S)	(L) <i>Export Development Act</i> The amount of borrowings of the Export Development Corporation pursuant to the Act that can be outstanding at any time was increased from 10 to 15 times the aggregate of the paid-in capital and the retained earnings of the Corporation	8,196,985,086
	(S)	(L) <i>Export Development Act</i> The amount of loans that can be made and committed by the Export Development Corporation pursuant to the Act was increased from \$6,000,000,000 to \$13,000,000,000	6,654,745,396
		Total Ministry—Budgetary	...
		Non-budgetary	16,737,367,985
13		Indian Affairs and Northern Development	
		Department	
		<i>Indian and Inuit Affairs Program</i> The amount of loans and guarantees of loans that can be outstanding regarding the Indian Economic Development Account was decreased from \$62,881,096 to \$53,442,443	(9,438,653)
	L20		
		Total Ministry—Budgetary	...
		Non-budgetary	(9,438,653)

Department (Industry, Science and Technology and Consumer and Corporate Affairs)

(S)

*Industry and Science Development Program**(1) Telesat Canada Act*

The unused authority for the loans to Telesat Canada was cancelled since the Act was repealed

(40,000,000)

(S)

*Services to the Marketplace Program*Consumer and Corporate Affairs Vote 2b, *Appropriation Act No. 3, 1993-94—Canadian Intellectual Property*

Office Revolving Fund

The aggregate of expenditures that can be made over the revenues received was set at \$25,000,000

25,000,000

Total Ministry—Budgetary

Non-budgetary

25,000,000
(40,000,000)

18

Natural Resources**Department (Energy, Mines and Resources and Forestry)***Energy, Mines and Resources Program*Energy, Mines and Resources Vote 3b, *Appropriation Act No. 3, 1993-94—Geomatics Canada Revolving Fund*

The aggregate of expenditures that can be made over the revenues received was set at \$8,000,000

8,000,000

Total Ministry—Budgetary

Non-budgetary

8,000,000
...

20

Privy Council**Canadian Centre for Management Development**Privy Council Vote 6b, *Appropriation Act No. 3, 1993-94—RADIAN Revolving Fund*

The aggregate of expenditures that can be made over the revenues received was set at \$10,000,000

10,000,000

Total Ministry—Budgetary

Non-budgetary

10,000,000
...

21

Public Works and Government Services**Department (Public Works and Supply and Services)***Supply and Services Program*

Optional Services Revolving Fund

21d

Optional Services Revolving Fund

The aggregate of expenditures that can be made over the revenues received was increased from \$100,000,000 to \$200,000,000

100,000,000

(S)

Optional Services Revolving Fund

Decrease in authority as a result of net assets transferred from the Canada Communication Group Revolving Fund pursuant to Public Works and Government Services Vote 21d

Canada Communication Group Revolving Fund

Increase in authority as a result of the deletion of deferred revenues as at April 1, 1992 which were brought forward from the Supply Revolving Fund pursuant to Public Works and Government Services Vote 24d

(620,436)

(S)

Canada Communication Group Revolving Fund

Increase in authority as a result of the transfer of capital assets from the Accumulated net charge against the Fund's authority account to a Contributed capital account in the Revolving Fund

48,248,921

(S)

Government Telecommunications and Informatics Services Revolving Fund

Increase in authority as a result of net liabilities assumed from the Supply and Services Program

12,631,354

8,245,568

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾—Concluded

Section	Vote number	Department or agency	Amount ⁽²⁾
			\$
	(S)	(L) <i>Seized Property Management Act</i> To make advances and incur expenses to maintain and manage any seized or restrained properties subject to a management order or forfeited to Her Majesty. The total amount authorized to be outstanding was set at \$50,000,000	49,689,759 ⁽⁶⁾
		Total Ministry—Budgetary	168,505,407
		Non-budgetary	49,689,759
		Total Government—Budgetary	640,670,286
		Non-budgetary	13,575,472,529

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Refer to Appendix 5 for the details.

(2) Does not include most of the exchange valuation adjustments.

(3) Represents the unused authority totalling SDR 192,402,414 converted to Cdn \$ at year end.

(4) Represents the unused authority totalling US \$12,000,000 converted to Cdn \$ at year end.

(5) Represents the unused authority totalling SDR 349,543,750 converted to Cdn \$ at year end.

(6) Represents the unused authority at the beginning of the year.

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate and the Library of Parliament) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
2	Agriculture and Agri-Food	14,269	4,760,102	4,774,371	4,732,122	42,249
3	Atlantic Canada Opportunities Agency	8,687	16,609	25,296	13,388	11,908
4	Canadian Heritage					
	Department (Communications)	332,697	577,043	909,740	664,898	244,842
	Canadian Radio-television and Telecommunications Commission	10,821	8,170	18,991	18,763	228
	National Archives of Canada	25,000	89,013	114,013	112,278	1,735
	National Battlefields Commission	132	5,343	5,475	5,322	153
	National Library	1,948	4,253	6,201	5,858	343
	Public Service Commission	9,492	12,566	22,058	12,566	9,492
	Status of Women—Office of the Co-ordinator	3,902	795	4,697	4,588	109
	Total Ministry	383,992	697,183	1,081,175	824,273	256,902
5	Citizenship and Immigration					
	Department (Secretary of State)	312	49,540	49,852	...	312
	Immigration and Refugee Board of Canada	10,575	10,318	20,893	...	10,575
	Total Ministry	10,887	59,858	70,745	...	10,887
6	Environment	74,910	273,821	348,731	226,514	122,217
7	Finance					
	Department	15,447	41,371	56,818	26,780	25,000
	Auditor General	2,864	7,045	9,909	8,023	1,886
	Federal Office of Regional Development—Quebec	21,937	3,120	25,057	546	3,120
	Office of the Superintendent of Financial Institutions	1,011	1,261	2,272	2,143	129
	Total Ministry	41,259	52,797	94,056	37,492	30,135

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Continued

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
8	Fisheries and Oceans	645,600	774,741	1,420,341	699,911	74,830	645,600
9	Foreign Affairs and International Trade						
	Department (External Affairs)	795,200	2,954,504	3,749,704	2,918,681	35,823	795,200
	Canadian International Development Agency	11,308 ⁽¹⁾	17,310	28,618	21,224	...	7,394
	International Joint Commission	...	...	...	...	...	...
	Total Ministry	806,508	2,971,814	3,778,322	2,939,905	35,823	802,594
10	Governor General	380	217	597	335	45	217
11	Health						
	Department (National Health and Welfare)	97,821	354,866	452,687	398,975	...	53,712
	Hazardous Materials Information Review Commission	...	601	601	601	...	...
	Medical Research Council	238	1,209	1,447	...	238	1,209
	Patented Medicine Prices Review Board	1,155	44	1,199	44	1,111	44
	Total Ministry	99,214	356,720	455,934	399,620	1,349	54,965
12	Human Resources Development						
	Department (Employment and Immigration)	260,319	406,123	666,442	489,139	...	177,303
	Canada Labour Relations Board	...	838	838	735	...	103
	Canadian Centre for Occupational Health and Safety	476	1,676	2,152	2,128	...	24
	Total Ministry	260,795	408,637	669,432	492,002	...	177,430
13	Indian Affairs and Northern Development	140,047	81,730	221,777	75,417	64,630	81,730
14	Industry						
	Department (Industry, Science and Technology and Consumer and Corporate Affairs)	134,142	318,589	452,731	214,650	...	238,081
	Canadian Space Agency	25,000	10,657	35,657	23,454	1,546	10,657
	National Research Council of Canada	25,000	484,473	509,473	477,452	7,021	25,000
	Natural Sciences and Engineering Research Council	699	3,416	4,115	2,167	...	1,948
	Social Sciences and Humanities Research Council	...	404	404	404	...	...
	Statistics Canada	4,258	20,156	24,414	4,541	...	19,873
	Total Ministry	189,099	837,695	1,026,794	722,668	8,567	295,559

21	Public Works and Government Services	281,748	782,238	1,063,986	318,863	...	745,123
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APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
22	Solicitor General					
	Department	6,691	2,890	9,581	2,890	2,890
	Canadian Security Intelligence Service	23,243	125,969	149,212	128,099	21,113
	Correctional Service	291,623	519,684	811,307	680,089	131,218
	Royal Canadian Mounted Police	2,754,400	4,749,706	7,504,106	4,513,519	2,754,400
	Total Ministry	3,075,957	5,398,249	8,474,206	5,324,597	2,909,621
23	Transport					
	Department	2,097,735	8,163,506	10,261,241	8,150,000	2,108,000
	Grain Transportation Agency Administrator	140	197	337	...	197
	National Transportation Agency	3,905	1,108	5,013	4,806	207
	Total Ministry	2,101,780	8,164,811	10,266,591	8,154,806	2,108,404
24	Treasury Board	...	4,677	4,677	...	4,677
25	Veterans Affairs	...	117,524	117,524	93,083	24,441
26	Western Economic Diversification	184	2,305	2,489	2,061	428
	Total Government	11,368,439	43,580,883	54,949,322	42,051,353	12,238,205

(1) The International Joint Commission is not listed in the schedules to the *Financial Administration Act* and is therefore not subject to the provisions of sections 13(2) and 14 of the *Surplus Crown Assets Act*. An adjustment was made to the amount available from the previous year. Please refer to Section 9 in this volume.

(2) The House of Commons and the Library of Parliament are not subject to the provisions of sections 13(2) and 14 of the *Surplus Crown Assets Act*. Adjustments were made to amounts available from the previous year. Please refer to Section 19 in this volume.

SECTION 2

1994-95

PUBLIC ACCOUNTS

Agriculture and Agri-Food

Department (Agriculture)
Canadian Dairy Commission
Farm Credit Corporation

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Department (Agriculture)

Objective

To promote the development, adaptation and competitiveness of the agri-food sector so that it provides equitable returns to producers and processors and makes its maximum contribution to national economic and environmental objectives.

Activity Description

Agricultural research and development

The business of agricultural research, development and technology transfer is directed towards fostering the Canadian agri-food sector's capability to maintain and enhance its economic position; supports the long-term competitiveness and marketability of Canadian agricultural products, by directing research and technology development toward reducing the costs of food production and processing by improving product quality and safety, advancing environmental practices for the sustainability of agricultural production, and by transferring technology; agricultural research and development are conducted both in-house through a nation-wide network of research centres, and through arrangements with partners in the private sector, universities and provincial governments.

Inspection and regulation

Prevents the introduction into Canada of exotic diseases, insects, weeds and other dangerous entities of plant or animal origin; controls or eradicates exotic diseases, insects, weeds and other dangerous entities of plant or animal origin which gain entry into Canada; prevents or removes human health and safety threats created through chemical, bacterial or physical hazards associated with food and agricultural products; prevents, controls and

eradicates domestic animal or plant diseases of economic or human health significance; provides the inspection and certification of agri-food products being exported or traded at the interprovincial level; verifies the certification of agricultural and food products for economically significant quality (grade) factors; and protects the wagering public through supervision of pari-mutuel wagering on horse races.

Farm income and adaptation

Acts as the business centre for managing the federal partnership role in supporting farm income and adaptation; negotiates income support cost-sharing agreements with the provinces and producers under tripartite income support programs for financial contributions and policy and program development; administers federal/provincial agreements under Gross Revenue Insurance Program (GRIP), Net Income Stabilization Account (NISA), National Tripartite Stabilization and Crop Insurance Programs; assists producers through cooperative marketing or producer organizations to obtain financing for farm operations through agreements pursuant to the *Advance Payments for Crops Act*, the *Prairie Grain Advance Payments Act*, the *Cash Flow Enhancement Program* and the *Agricultural Products Cooperative Marketing Act*; and provides loan guarantees to farmer owned cooperatives for the purpose of value-added activities such as processing, distribution and marketing under the *Farm Improvement and Marketing Cooperatives Loans Act*.

Policy

Provides for the bringing together of the policy perspectives of industry and governments in the agri-food sector within the context of overall federal economic, environmental and social policies;

develops programs which promote and contribute to a competitive, regionally diverse, environmentally responsible and market-oriented sector; generates reliable information on the agri-food sector that promotes understanding of issues, development of policy options and assessment of progress toward policy objectives; provides analysis and develops policy advice on taxation and agri-food input industries; conducts policy analysis of issues surrounding agri-food transportation requirements; develops government-industry mechanisms for the adaptation of supply managed commodity sectors to a changing trade and competitiveness environment; develops departmental responses to trade policy issues including negotiation of new trade agreements and management mechanisms in place; develops and assesses environmental improvement initiatives and Government policies in the agri-food sector; and acts as the focal point for Government involvement in cooperatives.

Market and industry services

Assists in the development of strategies and programs which strengthen the long-term competitiveness of the agri-food industry by introducing new technologies and practices; enhances the use of human, financial and natural resources; provides technical, financial and professional advice for specific production and processing activities; develops market development strategies and advice to maintain and/or expand domestic and international markets; collects and disseminates information related to market and market-related operations; and monitors federal marketing boards established under the *Farm Products Agencies Act* to ensure legislative compliance, promote new agency formation and monitor production costs and selling prices for regulated commodities.

Delivers a wide range of programs in cooperation with the provinces, communities and agricultural producers under the authority of the *Prairie Farm Rehabilitation Act* involved in the rehabilitation of drought and soil drifting areas in the Provinces of Manitoba, Saskatchewan and Alberta; develops and promotes within these areas, systems of farm practice, tree culture, water supply, land utilization and land settlement; undertakes under the *Department of Agriculture and Agri-Food Act*, programs which are directed toward broader economic security issues facing the agri-food sector.

Corporate management and services

Provides leadership, management advice and support services to departmental managers in managing their human, financial and physical resources in the most efficient and effective manner in the achievement of departmental objectives through the Corporate offices of the Minister of Agriculture and Agri-Food, the Deputy Minister and the departmental secretariat; provides for the implementation of departmental policies on internal audit and program evaluation; provides human

resource management services to the Department, including staffing, classification, staff relations, training, official languages and related personnel services; provides the Department with corporate financial and administrative advice and services in the areas of financial and operational planning and control, asset management, library services and informatics; and provides advice, public environment analysis and operational services in support of departmental and ministerial communications.

Canadian Grain Commission

The Commission, under the authority of the *Canada Grain Act*, regulates grain handling and establishes and maintains standards of quality for Canadian grains to promote marketability; consults with the Canadian grain industry in developing and implementing policies; provides regulated quality assurance services at export locations and the interior locations where grain is prepared for export shipment; and operates an extensive grain research laboratory which examines the quality of current crop and grain exports and conducts research to determine the suitability of the grades structure of Canadian grains for processing into end-products of target countries.

Canadian Dairy Commission

Objective

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Farm Credit Corporation

Objective

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Ministry Summary

Source of authorities							Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities				
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
\$	\$	\$	\$	\$			\$	\$	\$	\$	
...	611,356,000	...	...	611,356,000	1	Department (Agriculture)				
...	...	41,768,659	...	41,768,659	1d	Operating expenditures					
...	611,356,000	41,768,659	...	653,124,659		Operating expenditures	629,557,726	23,566,933	...	681,466,270	
...	45,535,000	...	...	45,535,000	5	Total—Vote 1				
...	...	2,782,969	...	2,782,969	5d	Canadian Grain Commission—Operating expenditures					
...	45,535,000	2,782,969	...	48,317,969		Canadian Grain Commission—Operating expenditures					
...	...	...	...	...	6d	Total—Vote 5	47,945,157	372,812	...	47,251,201
Canadian Grain Commission—Pursuant to paragraph 29.1(2)(b) of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, effective April 1, 1995, to make expenditures out of the Consolidated Revenue Fund, in accordance with the terms and conditions approved by the Treasury Board, for the purpose of the <i>Canada Grain Act</i> , including authority for the Minister to spend for the purposes of the fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the fund shall not at any time exceed by more than \$12 million the revenues received in respect of the purpose of the fund											
...	...	1	...	95,417,000	10	Capital expenditures			1	...	
...	95,417,000	...	...	2,426,900	10d	Capital expenditures				
...	95,417,000	2,426,900	...	97,843,900		Total—Vote 10	95,500,935	2,342,965	...	71,546,047	
20,893,095	399,392,000	...	...	420,285,095	15	Grants and contributions				
...	...	35,310,750	...	35,310,750	15d	Grants and contributions					
20,893,095	399,392,000	35,310,750	...	455,595,845		Total—Vote 15	420,120,160	14,582,590	20,893,095	464,657,554	
...	48,645	...	...	48,645	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	48,645	...	...	48,875

(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Revenue Insurance Program	3,735,318	(2,264,682)	90,000,000	(84,000,000)	...	...	...	73,240,549
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Crop Insurance Program	161,800,478	1,800,478	...	(20,000,000)	...	...	...	171,539,694
(S)	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	1,180,622	(819,378)	...	(2,000,000)	...	...	...	977,692
(S)	Loan guarantees made under the <i>Advance Payments for Crops Act</i>	445,624	(1,054,376)	...	...	...	...	...	1,686,474
(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>	600,000	(200,000)	...	...	...	...	600,000	...
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Gross Revenue Insurance Program	399,617,481	(1,382,519)	487,000,000	(86,000,000)	...	...	...	466,753,649
(S)	Payments in connection with the <i>Prairie Grain Advance Payments Act</i>	64,398,846	19,398,846	1,000,000	44,000,000	...	...	...	45,693,126
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	162,725,696	2,725,696	86,000,000	74,000,000	...	...	...	71,247,102
(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Transitional Programs for Red Meats	16,462,550	(1,637,450)	...	18,100,000	...	...	...	...
(S)	Contributions to employee benefit plans	69,073,000	...	69,073,000	...	...	...	...	...
(S)	Canadian Pari-Mutuel Agency Revolving Fund	2,882,230	...	...	...	...	...	3,873,207	(121,363)
(S)	Refunds of amounts credited to revenues in previous years	31,575	31,575	...	...	...	...	...	41,633
(S)	Collection agency fees	289,911	289,911	...	...	...	...	...	152,754
(S)	Spending of proceeds from the disposal of surplus Crown assets	4,774,371	4,760,102	...	...	...	...	42,249	4,546,343
(S)	Court awards	550,390	550,390	...	...	...	...	...	...
(S)	Appropriations not required for the current year	...	...	...	...	...	...	...	20,359,574
	Total Department—Budgetary	2,077,225,259	40,865,301	25,408,551	2,189,243,174	⁽¹⁾			
	Canadian Dairy Commission								
20	Program expenditures	2,527,213	12,787	...	...	...	...	2,966,792	
(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> . Limit \$300,000,000 (Net)	5,150,000	...	268,260,000	4,093,000				
	Total Program—Budgetary	2,527,213	12,787	2,966,792	4,093,000				
	Non-budgetary	5,150,000	268,260,000	4,093,000					

Ministry Summary—Concluded

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$			\$	\$	\$	\$
Farm Credit Corporation										
The Farm Credit Corporation Act										
(L) Subsection 11(1), payments for capital pursuant to the Farm Credit Corporation Act. Limit \$1,125,000,000 (Gross)										
6,667,000	6,667,000	(S)	...	...	...	6,667,000	...
(L) Section 12, loans to the Corporation pursuant to the Farm Credit Corporation Act. The aggregate not to exceed 12 times the capital of the Corporation (Net)										
10,086,552,812	(137,627,254)	9,948,925,558		36,952,044	...	9,911,973,514	68,987,713
...	(854,066)
10,093,219,812	(137,627,254)	9,955,592,558		36,952,044	...	9,918,640,514	68,133,647
Total Program—Non-budgetary										
Total Ministry—										
24,389,594	2,073,061,645	26,389,279	22,198,593	2,146,039,111			2,079,752,472	40,878,088	25,408,551	2,192,209,966 ⁽¹⁾
10,366,629,812	(137,627,254)	10,229,002,558			42,102,044		10,186,900,514	72,226,647

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) The previous year's expenditures have been restated to reflect transfers of responsibilities totalling \$7,306,159 from Industry (Industry, Science and Technology in 1993-94).

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (Agriculture)												
Agricultural research and development	234,237,429	229,261,773	28,631,200	28,375,476	4,139,000	4,132,997	...	...	...	...	267,007,629	261,770,246
Inspection and regulation	289,137,014	271,067,535	50,056,000	48,827,327	1,433,500	1,093,006	...	...	...	...	303,526,314	293,305,183
Farm income and adaptation	49,714,791	43,952,303	7,739,000	6,792,071	1,027,166,772	1,024,066,021	...	...	...	...	1,084,620,563	1,074,810,395
Policy	25,437,573	21,724,396	457,000	1,080,117	128,250	128,250	...	...	...	...	26,022,823	22,932,763
Market and industry services	61,500,314	59,748,054	1,113,000	1,045,199	199,920,937	181,363,639	...	...	...	...	262,534,251	242,156,892
Rural prairie rehabilitation, sustainability and development	51,371,906	52,075,281	5,801,000	5,718,104	33,765,000	19,695,862	9,810,000	11,639,487	...	...	81,127,906	65,849,760
Corporate management and services	61,384,356	59,820,615	4,046,700	3,662,641	9,000	7,000	...	...	...	...	65,440,056	63,490,256
Canadian Grain Commission	50,264,369	50,027,342	2,948,000	2,875,422	7,000	7,000	...	...	...	...	53,219,369	52,909,764
Sub-total	823,047,752	787,677,299	100,791,900	98,376,357	1,266,569,459	1,230,493,775	46,910,000	39,322,172	...	...	2,143,499,111	2,077,225,259
Revenues credited to the vote	(46,910,000)	(39,322,172)	...	...	...	...	(46,910,000)	(39,322,172)	...	...	...	...
Total Department—Budgetary	776,137,752	748,355,127	100,791,900	98,376,357	1,266,569,459	1,230,493,775	...	...	...	...	2,143,499,111	2,077,225,259
Canadian Dairy Commission—												
Budgetary	2,540,000	2,527,213	...	...	...	...	...	...	...	...	2,540,000	2,527,213
Non-budgetary	...	...	...	...	...	...	...	...	...	...	273,410,000	5,150,000
Farm Credit Corporation—												
Non-budgetary	...	...	...	...	...	...	...	...	...	...	9,955,592,558	36,952,044
Total Ministry—												
Budgetary	778,677,752	750,882,340	100,791,900	98,376,357	1,266,569,459	1,230,493,775	...	...	...	...	2,146,039,111	2,079,752,472
Non-budgetary	...	...	...	...	...	...	...	...	...	...	10,229,002,558	42,102,044

Transfer Payments

[illegible]

Contributions

Agricultural research and development Contributions in support of organizations associated with agricultural research and development Contributions for agricultural initiatives under the Green Plan Items not required for the current year	694,000	...	133,466	...	827,466	...	824,386	3,080	...	669,294	
	2,210,000	...	109,500	...	2,319,500	...	2,317,000	2,500	...	933,000	
	...	...	...	...	...	...	...	...	...	1,000,000
	2,904,000	...	242,966	...	3,146,966	...	3,141,386	5,580	...	2,602,294	
<hr/>											
Inspection and regulation Compensation for animals slaughtered in accordance with the terms of the <i>Health of Animals Act</i> Contributions to the provinces in accordance with the Rabies Indemnification Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals dying as a result of rabies infection Compensation as set forth in the Plant Quarantine Regulations to plant growers affected by PVYn Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax Compensation in accordance with the terms of the <i>Pesticide Residue Compensation Act</i> and <i>Plant Protection Act</i> Contributions in support of organizations pro- moting the objectives associated with plant and animal health	472,000	...	297,000	...	769,000	...	696,476	72,524	...	3,568,747	
	126,000	...	...	...	126,000	...	51,638	74,362	...	114,878
	...	...	8,000	...	8,000	...	7,773	227	...	...
	9,000	...	...	...	9,000	...	5,180	3,820	...	6,500
	9,000	...	...	...	9,000	...	...	9,000	...	...
	145,000	...	367,500	...	512,500	...	331,939	180,561	...	332,323	
	761,000	...	672,500	...	1,433,500	...	1,093,006	340,494	...	4,022,448	
	<hr/>										
	Farm income and adaptation Contribution in respect of the commodity- based loans program Contribution in respect of the farm debt review process Payments for the benefit of producers for agricultural commodities by the Governor in Council pursuant to the <i>Farm Income Protection Act</i> Contributions under the Cash Flow Enhance- ment Program for the 1993 Crops Contribution to the POS pilot plant Corporation Canadian International Grains Institute	20,000,000	...	(20,000,000)
		20,900,000	...	(20,900,000)
217,200,000		9,400,000	...	...	226,600,000	...	226,599,999	1	...	225,164,147
10,613,000		...	(10,613,000)	...	...	...	...	...	...	...
2,000,000		...	(100,000)	...	1,900,000	...	1,900,000	...	...	2,000,000
2,001,000		...	(2,001,000)	...	...	...	...	...	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities				Adjustments and transfers				Disposition of authorities			
	As shown in		Transfers between ministries		Transfers within ministry		Statutory adjustments		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$	\$	\$	\$	\$				
...	16,290,000	...	...	3,105,323	...	...	...	19,395,323	...	...	...	17,845,572
...	360,000	...	...	(360,000)	...	...	...	...	...	...	...	...
...	...	23,600,000	...	(23,600,000)	...	...	...	...	...	...	...	...
...	...	1,996,250	...	3,344,780	...	...	5,341,030	3,148,313	2,192,717	...	...	...
...	...	...	...	314,410	...	...	314,410	314,409	1	...	...	...
...	...	...	...	4,027,846	...	...	4,027,846	3,927,846	100,000	...	...	6,000,000
...	...	...	...	1,500,000	...	...	1,500,000	1,186,366	313,634	...	...	1,907,804
...	...	...	...	130,339	...	...	130,339	130,338	1	...	...	776,347
...	...	...	...	278,664	...	...	278,664	277,509	1,155	...	...	11,003,200
...	...	...	...	9,526,694	...	...	9,526,694	9,264,621	262,073	...	...	10,307,000
...	...	...	...	12,233,811	...	...	12,233,811	12,002,642	231,169	...	...	4,983,754
...	90,000,000	(84,000,000)	...	...	(2,264,682)	...	3,735,318	3,735,318	...	...	...	73,240,549
...	180,000,000	(20,000,000)	...	...	...	1,800,477	161,800,477	161,800,477	...	...	...	171,539,694
...	487,000,000	(86,000,000)	...	...	(1,382,519)	...	399,617,481	399,617,481	...	...	...	466,753,649
...	1,500,000	...	...	(1,500,000)	...	...	...	...	...	...	...	...
...	4,000,000	(2,000,000)	...	(2,000,000)	...	...	...	...	...	...	...	...
...	1,000,000	44,000,000	...	(45,000,000)	...	...	...	...	...	...	...	...

Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council
Contribution to the Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products
Contributions under the Cash Flow Enhancement Program for the 1994 Crops
Enhanced income protection for producers of edible horticulture products
Big Game Crop Damage Compensation Program
Contribution to the Quebec Farm Income Stabilization Fund
Contributions under the Canadian Rural Transition Plan
Contributions under the National Soil Conservation Program
Assistance to promote improved use and management of land, soil and related water resources
Contributions under the National Farm Business Management Program
Contributions for agricultural initiatives under the Green Plan
(S) Payments in connection with the *Farm Income Protection Act*—Revenue Insurance Program
(S) Payments in connection with the *Farm Income Protection Act*—Crop Insurance Program
(S) Payments in connection with the *Farm Income Protection Act*—Gross Revenue Insurance Program
(S) Loan guarantees under the *Advance Payments for Crops Act*
(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*
(S) Payments in connection with the *Prairie Grain Advance Payments Act*

(S) Payments in connection with the <i>Farm Income Protection Act</i> —Net									
...	86,000,000	74,000,000	...	2,725,696	162,725,696	...	...	...	71,247,102
Income Stabilization Account									
(S) Payments in connection with the <i>Farm</i>									
<i>Income Protection Act</i> —Transitional									
Programs for red meats	...	18,100,000	...	...	16,462,550	...	...	...	186,930
Items not required for the current year	...	(20,903,750)	...	(91,612,133)	1,025,589,639	...	3,100,751	...	1,062,957,748
...	1,138,864,000	...	...	(758,478)	...	1,022,488,888	...	...	...
Policy									
Fees for membership in the International									
Wheat Council	312,000	...	...	(312,000)	...	...	...	...	...
Contribution to the Canada Grains Council	162,000	...	...	(162,000)	...	...	...	...	...
...	474,000	...	...	(474,000)	...	...	...	...	...
Market and industry services									
Contribution to the World Food Day									
Association of Canada	54,000	...	...	(3,000)	51,000	...	...	...	54,000
Contribution in respect of the commodity-	...	...	...	14,061,000	...	9,318,500	4,742,500	...	11,256,410
based loans program	...	...	...	...	...	...	...	...	...
Contribution in respect of the farm debt	...	...	...	20,405,000	...	20,116,228	288,772	...	31,553,957
review process	...	...	...	...	...	...	...	...	...
Contributions under the Cash Flow Enhance-	...	...	...	9,285,650	...	8,829,200	456,450	...	7,476,364
ment Program for 1993 Crops	...	...	...	1,901,000	...	2,051,200	(150,200)	...	2,000,378
Canadian International Grains Institute	...	...	...	...	...	...	...	...	...
Contribution to the Canada Council of Canada to	...	...	...	...	...	...	...	...	...
promote improvement in the manufacturing	...	...	...	...	...	...	...	...	...
of Canadian rapeseed products	...	...	...	342,000	...	342,000	...	...	176,000
Contribution to the Canada Grains Council	...	...	...	154,000	...	153,000	1,000	...	162,000
Contributions under the Cash Flow Enhance-	...	...	...	...	...	...	...	...	...
ment Program for 1994 Crops	...	...	...	23,600,000	...	14,497,200	9,102,800	...	...
Contributions under the Canadian	...	...	...	...	...	...	...	...	...
Agri-Food Development Initiative	5,021,000	...	...	4,371,000	9,392,000	9,756,600	(364,600)	...	10,325,700
Initiatives under the authority of the Economic	...	...	...	...	...	...	...	...	...
and Regional Development Agreements	20,184,000	...	...	(1,075,600)	19,108,400	18,640,400	468,000	...	20,565,432
Contributions under the Canadian Rural	...	...	...	...	...	...	...	...	...
Transition Plan	2,437,000	...	...	(2,437,000)	...	...	...	...	...
Contributions under the Trade Opportunities	...	...	...	...	...	930,500	(185,500)	...	...
Strategy	4,395,000	...	...	(3,650,000)	745,000	...	...	...	...
Contributions under the National Soil	...	...	...	...	...	...	...	...	...
Conservation Program	48,000	...	...	(48,000)	...	...	...	...	...
Assistance towards the long-term adjustment	...	...	...	...	...	...	...	...	...
in the horticulture industry	...	...	...	...	...	5,627,600	(50,700)	...	11,753,517
Contributions to provide for the orderly	...	...	...	244,900	...	...	...	...	...
reduction and maintenance of a rationalized	...	...	...	...	...	...	...	...	...
grape and wine industry through a federal-	...	...	...	...	...	...	...	...	...
provincial adjustment program	90,000	...	...	2,800	92,800	81,100	11,700	...	4,566,304
Assistance to promote improved use and	...	...	...	...	...	...	...	...	...
management of land, soil and related water	264,000	...	...	(264,000)	...	...	...	...	...
resources	...	...	...	...	...	...	...	...	...
Contributions for agricultural initiatives	...	...	...	...	...	...	...	...	...
under the Green Plan	11,121,000	...	...	(11,121,000)	...	...	...	...	...
Contributions under the National Farm	...	...	...	...	...	...	...	...	...
Business Management Program	9,996,000	...	...	(9,996,000)	...	...	...	...	...

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	Adjustments and transfers			Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	As shown in	Transfers between ministries	Transfers within this ministry				
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$
...	1,868,000	...	1,007,000	2,130,300	744,700	...	3,156,359
...
...	260,000	...	1,293,000	1,630,700	(77,700)	...	2,101,655
...	360,000	...	(18,000)	342,000	...	...	261,000
...	1,875,000	...	(94,000)	864,700	916,300	...	301,000
...	...	...	841,000	770,019	70,981	...	231,000
...	...	...	...	18,750,000	(18,750,000)	...	...
...	...	...	...	456,300	(160,300)	...	408,499
20,893,095	...	...	296,000	...	...	20,893,095	...
...	...	...	...	1,180,622	...	...	977,692
...	...	...	2,000,000	445,624	...	...	1,686,474
...	...	...	1,500,000	64,398,846	...	...	45,693,126
...	...	...	45,000,000	...	...	...	38,517,347
...	...	...	...	181,363,639	(2,935,797)	20,893,095	193,224,214
20,893,095	61,305,000	...	97,597,750	181,363,639	(2,935,797)	20,893,095	193,224,214
...	450,000	...	(450,000)	...	...	...	3,603,619
...	10,895,000	...	(301,768)	2,746,274	7,846,958	...	3,028,481
...	6,671,000	...	(1,268,000)	5,187,143	215,857	...	7,268,633
...	6,435,000	...	(6,435,000)	...	...	...	23,451,565

Contributions under the seafood and marine products sector campaign

Contributions under the Tobacco

Diversification Plan

Contributions to the Canadian Wine Institute

Contributions under the Getting Ready

to Go Global Initiative

Contributions under the Agri-Food

Improvement Assistance

Contribution in respect of privatization of

livestock genetic improvement and

evaluation

Fees for membership in the International

Wheat Council

Small Farm Development Program

(S) Loan guarantees under the

Farm Improvement and

Marketing Cooperatives

Loans Act

(S) Loan guarantees under the Advance

Payments for Crops Act

(S) Payments in connection with the Prairie

Grain Advance Payments Act

Items not required for the current year

Rural prairie rehabilitation, sustainability

and development

Contributions under the National Soil

Conservation Program

Canada-Manitoba Partnership Agreement on

municipal water infrastructure for rural

economic diversification

Contributions to bonafide farmers and ranchers,

groups of farmers and small communities in

Manitoba, Saskatchewan, Alberta and the

Peace River district of British Columbia for

the development of dependable water

supplies

Assistance to promote improved use and

management of land, soil and related water

resources

Partnership Agreement on water-based economic development	...	...	1,960,000	...	4,660,000	1,675,133	2,984,867	...	1,064,698
Contributions under the Canada/Saskatchewan Partnership Agreement on rural development	...	...	1,630,000	...	3,610,000	608,074	3,001,926	...	435,546
Contributions for agricultural initiatives under the Green Plan	...	...	(36,032)	...	9,455,968	9,449,438	6,530	...	3,853,364
Items not required for the current year	...	...	(4,900,800)	...	33,722,200	19,666,062	14,056,138	...	1,618,300
Corporate management and services	...	...	...	...	...	...	...	...	44,324,206
Contribution to Canada Safety Council in support of National Farm Safety Week	...	5,000	...	...	5,000	5,000	...	...	5,000
Canadian Grain Commission	...	7,000	...	...	7,000	7,000	...	...	7,000
Membership fee in the International Association for Cereal Chemistry	...	...	...	...	...	...	...	...	...
Total—Contributions	20,893,095	1,244,943,000	(20,903,750)	...	1,526,283	16,766,614	1,227,764,981	20,893,095	1,307,142,910
Program Summary by Activity									
Agricultural research and development	...	3,903,000	...	...	236,000	...	4,132,997	6,003	3,446,537
Inspection and regulation	...	761,000	...	...	672,500	...	1,093,006	340,494	4,022,448
Farm income and adaptation	...	1,138,864,000	(20,589,250)	...	(90,349,500)	(758,478)	1,024,066,021	3,100,751	1,067,236,047
Policy	...	609,000	...	...	(480,750)	...	128,250	...	135,000
Market and industry services	21,493,095	66,278,000	...	...	94,824,750	17,325,092	181,363,639	(2,935,797)	196,959,176
Rural prairie rehabilitation, sustainability and development	...	38,668,000	...	...	(4,903,000)	...	19,695,862	14,069,138	44,349,206
Corporate management and services	...	9,000	...	...	...	...	7,000	2,000	...
Canadian Grain Commission	...	7,000	...	...	...	...	7,000	...	7,000
Total Ministry	21,493,095	1,249,099,000	(20,589,250)	...	16,566,614	1,266,569,459	1,230,493,775	14,582,589	1,316,162,414⁽¹⁾

(S) Statutory transfer payment.

(1) The previous year's transfer payments have been restated to reflect transfers of responsibilities totalling \$3,718,359 from Industry (Industry, Science and Technology in 1993-94).

Details of Amounts Credited to the Vote

	Current year		Previous year
	Estimates	Actual	Actual
	\$	\$	\$
Department (Agriculture)			
Budgetary (respendable revenues)			
Inspection and regulation	14,741,000	14,389,177	13,612,950
Part-mutuel supervision			
Other	22,359,000	13,293,508	...
Rural prairie rehabilitation, sustainability and development	9,810,000	11,639,487	...
Total Department—Budgetary	46,910,000	39,322,172	13,612,950
Canadian Dairy Commission			
Non-budgetary (respendable receipts)			
Canadian Dairy Commission	...	250,445,000	190,785,000
Loan repayments	...	250,445,000	190,785,000
Total Program—Non-budgetary			
Farm Credit Corporation			
Non-budgetary (respendable receipts)			
Farm Credit Corporation	...	627,547,956	759,115,660
Loan repayments—Section 12	...	627,547,956	759,115,660
Total Program—Non-budgetary			
Total Ministry—Budgetary	46,910,000	39,322,172	13,612,950
Non-budgetary	...	877,992,956	949,900,660

Revenues

	Current year	Previous year
	\$	\$
Department (Agriculture)		
Tax Revenues—		
Goods and services tax	4,379,772	3,791,292
Total Tax Revenues	4,379,772	3,791,292
Non-Tax Revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Agricultural service centres	320,182	743,446
Construction of multi-purpose exhibition buildings	1,268,821	1,325,930
Canadian Dairy Commission	2,154,967	1,341,740
Farm Credit Corporation	198,473,553	209,928,662
Farm syndicates loan fund	817,646	617,350
Consolidated accounts—		
Agricultural Commodities Stabilization Accounts	6,725,121	7,958,128
Other accounts—		
Interest on sale of irrigated land—Other	1,304	7,070
Gross Revenue Insurance Program—Interest on loans	5,042,686	4,113,999
	214,804,280	226,036,325
Refunds of previous years' expenditures—		
Adjustments of Prior Year's Payables at Year End	43,002,038	4,799,416
Other	35,474,537	37,148,103
	78,476,575	41,947,519
Privileges, licences and permits—		
Rentals	870,707	2,319,500
Licences	231,671	708,901
Permits	15,795	232,686
Miscellaneous	1,549,750	1,118,788
	2,667,923	4,379,875
Services and service fees—		
Community pastures	...	9,512,052
Livestock grading	...	2,800,645
Inspection services	3,746	5,640,555
Seed potatoe certification	...	252,190
Grain fees	54,528,916	42,005,341
Testing services	160,289	103,429
Recovery of overtime	...	3,100,097
Registration	...	441,210
Miscellaneous	3,502,609	3,429,377
	58,195,560	67,284,896

	Current year		Previous year	
	\$	\$	\$	\$
Proceeds from sales—				
Animals and animal products	...	675,900		
Plants and plant products	...	26,783		
Plant products and government publications	...	64,108		
Miscellaneous	7,928,746	13,229,278		
	7,928,746	13,996,069		
Proceeds from the disposal of surplus Crown assets—				
Animals and animal products	880,327	1,126,498		
Plants and plant products	1,685,115	22,511		
Miscellaneous	2,194,660	3,411,603		
	4,760,102	4,560,612		
Other non-tax revenues—				
Net Income Stabilization Account	4,854,560	8,907,957		
Recovery of payments from provinces and municipalities	14,025,386	21,610,322		
Miscellaneous	26,626,016	46,141,559		
	45,505,962	76,659,838		
Total Non-Tax Revenues	412,339,148	434,865,134		
Total Department	416,718,920	438,656,426		
Canadian Dairy Commission				
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Adjustments of Prior Year's Payables at Year End	250	1,303		
Other non-tax revenues—				
Miscellaneous	...	4,186		
Total Program	250	5,489		

Ministry Summary

Tax Revenues—				
Goods and services tax	4,379,772	3,791,292		
Total Tax Revenues	4,379,772	3,791,292		
Non-Tax Revenues—				
Return on investments	214,804,280	226,036,325		
Refunds of previous years' expenditures	78,476,825	41,948,822		
Privileges, licences and permits	2,667,923	4,379,875		
Services and service fees	58,195,560	67,284,896		
Proceeds from sales	7,928,746	13,996,069		
Proceeds from the disposal of surplus Crown assets	4,760,102	4,560,612		
Other non-tax revenues	45,505,962	76,664,024		
Total Non-Tax Revenues	412,339,398	434,870,623		
Total Ministry	416,719,170	438,661,915		

(1) Interest unless otherwise indicated.

SECTION 3

1994-95

PUBLIC ACCOUNTS

Atlantic Canada Opportunities Agency

Department

Enterprise Cape Breton Corporation

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Programs by activity	3.4
Transfer payments	3.5
Revenues	3.6

Department

Objective

To support and promote opportunity for the economic development of Atlantic Canada, with particular emphasis on small and medium-sized enterprises, through policy, program and project development and implementation and through advocacy of the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Activity Description

Development

To support and promote opportunity for economic development in Atlantic Canada, with particular emphasis on small and medium-sized enterprises, through policy, program and project development and implementation and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Corporate administration

To ensure that the Agency's resources are efficiently and effectively managed, that administrative systems and services are in place to support management decision-making and enhance managerial accountability and operational control.

Enterprise Cape Breton Corporation

Objective

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		
	\$	\$	\$				\$	\$	\$	\$	\$	
...	43,899,000	...	...	43,899,000	1	Department						
...	...	...	...	...	1b	Operating expenditures						
...	...	...	1	1	1d	Transfer of \$1,895,799 from Atlantic Canada Opportunities Agency Vote 5						
...	...	...	1	...		Transfer of \$1,632,999 from Atlantic Canada Opportunities Agency Vote 5						
...	...	...	3,528,798	3,528,798		Transfer from Vote 5						
...	43,899,000	2	3,528,798	47,427,800		Total—Vote 1		44,672,438	2,755,362	...	41,972,921	
...	315,520,600	...	...	315,520,600	5	Grants and contributions						
...	...	...	(3,528,798)	(3,528,798)		Transfer to Vote 1						
...	315,520,600	...	(3,528,798)	311,991,802		Total—Vote 5		296,699,680	15,292,122	...	214,687,638	
...	3,500,000	...	(2,662,837)	837,163	(S)	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>		837,163	...	...	1,336,534	
...	10,000,000	...	(7,675,564)	2,324,436	(S)	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>		2,324,436	...	...	15,097,970	
...	2,673,000	...	...	2,673,000	(S)	Contributions to employee benefit plans		2,673,000	...	...	2,646,000	
8,687	...	...	16,609	25,296	(S)	Spending of proceeds from the disposal of surplus Crown assets		13,388	...	11,908	3,828	
...	...	...	1,395	1,395	(S)	Refunds of amounts credited to revenues in previous years		1,395	...	...	808	
8,687	375,592,600	2	(10,320,397)	365,280,892		Total Department—Budgetary		347,221,500	18,047,484	11,908	275,745,699	
...	10,361,900	...	...	10,361,900	10	Enterprise Cape Breton Corporation						
...	...	5,500,000	...	5,500,000	10b	Payments to the Enterprise Cape Breton Corporation						
...	10,361,900	5,500,000	...	15,861,900		Total—Vote 10		15,561,900	300,000	...	9,825,000	
...	10,361,900	5,500,000	...	15,861,900		Total Program—Budgetary		15,561,900	300,000	...	9,825,000	
8,687	385,954,500	5,500,002	(10,320,397)	381,142,792		Total Ministry—Budgetary		362,783,400	18,347,484 ⁽¹⁾	11,908	285,570,699	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) An amount of \$7,900,000 which was made available to other government departments in support of regional economic development objectives in Atlantic Canada was not used during the current year. Other fiscal adjustments related to reprofiling of funds and expenditure reductions account for an additional \$7,392,122.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Department	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development	36,565,800	33,419,753	2,000,000	1,889,927	315,153,401	299,861,279	...	...	...	...	353,719,201	335,170,959
Corporate administration	11,059,941	11,475,709	501,750	574,832	...	...	...	...	...	...	11,561,691	12,050,541
Total Department—Budgetary	47,625,741	44,895,462	2,501,750	2,464,759	315,153,401	299,861,279	...	...	...	...	365,280,892	347,221,500
Entreprise Cape Breton Corporation—Budgetary	15,861,900	15,561,900	...	...	...	...	...	...	...	...	15,861,900	15,561,900
Total Ministry—Budgetary	63,487,641	60,457,362	2,501,750	2,464,759	315,153,401	299,861,279	...	...	...	...	381,142,792	362,783,400

Transfer Payments

Source of authorities										Disposition of authorities				
Available from previous years		As shown in				Adjustments and transfers				Department Grants Development Grants to non-profit organizations to promote economic cooperation and development Grants under the Fisheries Alternatives Program Total—Grants Contributions Development Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities Contributions to the Atlantic provinces under the Canada Infrastructure Works Agreements (S) Liabilities in Atlantic Canada under the Small Business Loans Act (S) Liabilities for loan or credit insurance pursuant to the Government Organization Act, Atlantic Canada, 1987 Total—Contributions Total Department Total Ministry				
		Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	Used in the current year	Variance under or (over)						Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	9,000,000	...	...	...	...	9,000,000	...	4,705,406	4,294,594	...	5,227,311			
...	200,000	...	...	...	...	200,000	...	151,228	48,772	...	88,300			
...	9,200,000	...	...	...	...	9,200,000	...	4,856,634	4,343,366	...	5,315,611			
...	242,939,100	...	...	...	...	239,410,302	...	233,574,681	5,835,621	...	209,372,027			
...	63,381,500	...	...	...	...	63,381,500	...	58,268,365	5,113,135	...	...	
...	3,500,000	...	...	...	...	(2,662,837)	837,163	837,163	...	...	1,336,534			
...	10,000,000	...	...	...	...	(7,675,564)	2,324,436	2,324,436	...	...	15,097,970			
...	319,820,600	...	...	...	...	(10,338,401)	305,953,401	295,004,645	10,948,756	...	225,806,531			
...	329,020,600	...	...	...	...	(10,338,401)	315,153,401	299,861,279	15,292,122	...	231,122,142			
...	329,020,600	...	...	...	...	(10,338,401)	315,153,401	299,861,279	15,292,122	...	231,122,142			
Statutory transfer payment.														

S) Statutory transfer payment.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax Revenues—				
Goods and services tax	3,530	13,726	3,530	13,726
Total Tax Revenues	3,530	13,726	3,530	13,726
Non-Tax Revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Special areas and highways agreement	4,401,991	5,234,908	5,059,922	5,923,994
Comprehensive development plan agreement	643,627	668,249	6,649,820	6,287,521
Loans to enterprises in Newfoundland and Labrador	11,040	10,837	6,551,734	4,454,028
Loans to assist industry in the Cape Breton area	3,264	10,000	16,609	12,515
	5,059,922	5,923,994	259,126	425,882
Refunds of previous years' expenditures—			18,537,211	17,103,940
Refunds of previous years' expenditures	2,084,840	2,177,719		
Contribution recoveries	3,957,173	3,381,750		
Adjustments of Prior Year's Payables at Year End	607,807	728,052		
	6,649,820	6,287,521		
Services and service fees	6,551,734	4,454,028		
Proceeds from the disposal of surplus Crown assets	16,609	12,515		
Other non-tax revenues	259,126	425,882		
Total Non-Tax Revenues	18,537,211	17,103,940		
Total Department	18,540,741	17,117,666		
Ministry Summary				
Tax Revenues—				
Goods and services tax			3,530	13,726
Total Tax Revenues			3,530	13,726
Non-Tax Revenues—				
Return on investments			5,059,922	5,923,994
Refunds of previous years' expenditures			6,649,820	6,287,521
Services and service fees			6,551,734	4,454,028
Proceeds from the disposal of surplus Crown assets			16,609	12,515
Other non-tax revenues			259,126	425,882
Total Non-Tax Revenues			18,537,211	17,103,940
Total Ministry			18,540,741	17,117,666

(1) Interest unless otherwise indicated.

SECTION 4

1994-95

PUBLIC ACCOUNTS

Canadian Heritage

Department (Communications)	
Advisory Council on the Status of Women	
Canada Council	
Canadian Broadcasting Corporation	
Canadian Film Development Corporation	
Canadian Museum of Civilization	
Canadian Museum of Nature	
Canadian Radio-television and Telecommunications Commission	
National Archives of Canada	
National Arts Centre Corporation	
National Battlefields Commission	
National Capital Commission	
National Film Board	
National Gallery of Canada	
National Library	
National Museum of Science and Technology	
Public Service Commission	
Status of Women—Office of the Co-ordinator	

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Revenues	4.28

Department (Communications)

Corporate Services Program

Objective

To provide leadership and support to departmental activities in the delivery of programs to enable the Department to fulfill its mandate and meet its accountability requirements.

Activity Description

Coordination

Provision of executive direction, policy coordination, research and communications, as well as services in the areas of human resources, administration, finance, information management, legal services, program evaluation and internal audit at national headquarters.

Regional support

Provision of services in the areas of human resources, administration, finance, communications, information management, legal services, program evaluation and internal audit at the regional level in support of program delivery.

Canadian Identity Program

Objective

To foster the development of a strong sense of Canadian identity based on shared values and goals in order to strengthen the foundations upon which Canada can grow and prosper.

Activity Description

Participation

The activity consists of the multiculturalism, community development and amateur sport programs as well as State Ceremonial and Canadian Identity Programs.

Official languages

The activity includes the official languages in education program and the promotion of Official Languages Program. Under this activity federal interdepartmental coordination and concertation relating to official languages is also provided.

Cultural development and heritage

The activity includes the design of policies and programs related to broadcasting, film, video and sound recording, publishing and copyright, cultural heritage, and the performing, literary and visual arts. Under this activity, support to cultural industries and heritage organizations with international, national and interprovincial impact is provided through departmental programs. The activity also includes policy responsibility for cultural agencies in the minister's portfolio.

Parks Program

Objective

To protect those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways which leave that heritage unimpaired for future generations.

Activity Description

Operation

The protection and management of natural and cultural heritage resources within national parks, historic parks and sites, canals and other heritage areas; the provision of opportunities for the public to understand and appreciate these resources through the delivery of interpretative and educational programs; the provision of visitor information and services in support of the public's enjoyment of the resources; and the operation and maintenance of facilities which support these activities.

Development

The establishment and development of new protected heritage places and resources; the completion or enhancement of existing heritage places and resources; the development and implementation of legislation, policy, research and planning to support the delivery of these activities.

Program management and technical services

The program management and technical services activity includes directing and managing the Parks Program and providing a variety of specialized and technical services such as architectural and engineering services, reality services, marketing and socio-economic analysis as well as program management.

Advisory Council on the Status of Women

Objective

To bring before the Government and the public matters of interest and concern to women.

Activity Description

Advisory Council on the Status of Women

Recommends to the Government legislation and programs to improve the status of women; researches matters pertaining to the status of women in Canada; informs the public on areas of concern to women and publishes an annual report on the progress being made in improving the status of women.

Canada Council

Objective

To foster and promote the study and enjoyment of, and production of works in the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of a feature film and television industries in Canada.

Canadian Museum of Civilization

Objective

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objective

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objective

To regulate and supervise all aspects of the Canadian broadcasting system with a view to implementing the broadcasting policy set out in the *Broadcasting Act*; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Activity Description

Broadcasting

Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and ensure compliance with statutes, conditions of licence and regulations.

Telecommunications

Advise the Commission on all matters related to telecommunications carrier regulation under the *Telecommunications Act* and other statutes, and in doing so, analyse and evaluate related data and take into account changes of socioeconomic, political and technological significance in the telecommunications environment.

Executive management

Comprises commission members, executive offices, legal, information and administrative services to support the Commission and the operations of six regional offices.

Corporate support

To provide advisory and support services including financial, human resources, audit and evaluation, informatics, planning, administrative and library.

National Archives of Canada

Objective

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and facilitating access to private and public records of national significance, and serving as the permanent repository of records of federal Government institutions and ministerial records;
- by facilitating the management of records of federal Government institutions and ministerial records; and
- by encouraging archival activities and the archival community.

Activity Description

Holdings development and management

Consists of the acquisition, control and conservation of federal Government records considered to be of long-term historical value and records from the private sector which document the development of Canada and are of enduring national value.

Management of Government information

Consists of the sub-activities related to the control of records destruction in federal institutions and ministerial records, assistance to these institutions in the management of recorded information, and the operation of federal records centres.

Services, awareness and assistance

Consists of the provision of reference services to users of the National Archives' holdings, assis-

tance to the archival and records management communities, and the promotion of an awareness of the Archives, its services and holdings.

Administration

Supports the effective management and administration of the National Archives' material, financial, human and information resources. This includes providing support to the National Library in the management of human, financial, material, and accommodation resources, as well as providing the audit and program evaluation services.

National Arts Centre Corporation

Objective

To promote the development of the performing arts.

National Battlefields Commission

Objective

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Activity Description

Conservation and development

The actions of the Commission are grouped in only one activity designated "conservation and development" which is subdivided in three sub-activities:

- administration;
- conservation: preservation, maintenance and supervision to ensure a safe and stable environ-

ment, alleviate wear and deterioration and delay or prevent damage; and,

- development (of historical, cultural, recreational and natural resources of the territory): visitor reception, facilities and services, interpretation, public awareness, dissemination of information, exhibits, availability of activities and means of public participation and landscaping.

National Capital Commission

Objective

To promote Canadian pride and unity through our National Capital. This is achieved by using the Capital to communicate Canada to Canadians; making the Capital a meeting place; and safeguarding and preserving the Capital for future generations.

National Film Board

Objective

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Activity Description

National Film Board operations

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.

Activity Description

National Library

The Library is divided into three basic areas to achieve its objective:

- Collections management includes all functions related to the development of the Library's collections, to the cataloguing of those collections and the standardization and distribution of bibliographic data. These functions are the responsibility of acquisitions and bibliographic services.
- Library services includes those functions related to the direct provision of information, reference, referral, advisory, document delivery and systems services to the Library's clientele. These services are provided by public services and information technology services.
- Policy planning and liaison includes functions related to the central management, planning and policy development for the Library, the coordination of federal Government library services and the preparation of publications and exhibits related to the Library's mandate. These functions are the responsibility of the staff of the Offices of the National Librarian, the Associate National Librarian and external relations.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

Public Service Commission

Objective

To assist in the maintenance of a competent Public Service by ensuring that the best qualified persons are recruited to or promoted within the Public Service, that qualified employees are deployed to meet operational requirements and that certain training services are provided on behalf of the Treasury Board.

Activity Description

Staffing programs

The staffing programs activity encompasses activities in support of delegated and non-delegated staffing, including policy and program development, monitoring, consultation and advice, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities, recruitment and promotion. This activity also encompasses the delivery of employment equity programs as well as the development of policy and special programs and assessment techniques in support of the executive programs.

Executive programs

The executive programs activity includes recruitment, selection, assessment, and counselling of the executive group; development and implementation of career advancement policies, plans and programs for executives and employees in the feeder groups; administration of executive development programs on behalf of Treasury Board; management of international assignments and exchanges; and implementation of initiatives to increase representation of employment equity target groups in the executive group.

- Distribution provides the Canadian public with maximum access to NFB productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by Government departments, through the Board's national film library network and agreements signed with public institutions.

- Technical research initiates and develops projects to advance the art and technology of cinematography.
- Training applies solely to training in filmmaking skills for filmmakers and technicians outside the Board either through training periods or support to film training programs or organizations.
- Administration includes executive management and the provision of personnel, finance and general administration services.

National Gallery of Canada

Objective

To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objective

To facilitate the use of the library resources of the country by the people and the Government of Canada.

Audit and review

The audit and review activity reviews departmental and PSC staffing practices and procedures in order to determine that appointments conform with the *Public Service Employment Act* and Regulations and Commission policy. It reviews the manner in which departments administer selected aspects of their personnel services for which Treasury Board has policy responsibility. This latter activity is governed by an agreement between Treasury Board Secretariat and the Public Service Commission. It also performs internal audit and program evaluation functions for the Commission.

Appeals and investigations

The appeals and investigations activity, through the establishment of independent boards, hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations in such matters as appointment, demotion and release. In addition, complaints of alleged irregularities in staffing processes and matters of personal harassment in the workplace are investigated. Training, advice and assistance are provided to departments, unions and other interested individuals.

Training programs

The training programs activity is composed of two sub-activities:

- Language training: this sub-activity provides mandatory and discretionary language training

in both official languages and related orientation and language training services, in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service. It provides second-language courses designed to meet the job-related linguistic requirements of departments, and a range of advisory, informational and coordinating services related to language training.

- Staff development and training: this sub-activity provides professional, technical, policy, middle management and supervisory training and related specialized training and training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands. It provides courses designed to meet the job-related training and developmental requirements of departments and a range of advisory, informational and coordinating services related to training.

Administration

The administration activity includes the activities of the President and Commissioners, corporate policy and strategic planning, co-ordination of parts of the Official Languages Program for which the PSC is responsible, management systems and policies, and financial, human resources management, communications and other administrative and support services for the Commission.

Status of Women—Office of the Co-ordinator

Objective

To promote equal opportunities for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator

The provision of advice and recommendation to the Minister responsible for the status of women on all matters concerning the effective discharge of the Minister's mandate; the provision of information and liaison services in respect of Government programs and policies concerning the status of women.

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates				\$	\$	\$	\$	\$	
Department (Communications)											
Corporate Services Program											
...	69,566,000	...	...	69,566,000	1						
...	...	1,098,426	...	1,098,426	1d						
...	16,247,104	16,247,104							
...	69,566,000	1,098,426	16,247,104	86,911,530							
...	48,645	...	...	48,645	(S)	84,802,328	2,109,202	...	...	77,640,688	
...	6,038,000	...	...	6,038,000	(S)	48,645	...	...	...	51,100	
...	(S)	6,038,000	...	...	...	7,027,000	
332,697	577,043	909,740	(S)	664,898	...	244,842	...	323,870	
...	76	76	(S)	76	...	...	...	54,038	
332,697	75,652,645	1,098,426	16,824,223	93,907,991		91,553,947	2,109,202	244,842	...	85,096,696	
Total Program—Budgetary											
Canadian Identity Program											
...	67,878,000	...	...	67,878,000	5						
...	...	1	...	1	5d						
...	10,761,567	10,761,567							
...	67,878,000	1	10,761,567	78,639,568							
...	552,290,000	...	...	552,290,000	10						
...	...	1	...	1	10b						
...	...	1	...	1	10d						
...	(16,247,104)	(16,247,104)							
...	(10,761,567)	(10,761,567)							
...	(449,999)	(449,999)							
...	552,290,000	2	(27,458,670)	524,831,332							
...	77,500,000	77,500,000	15						
...	...	1	...	1	15d						
...	449,999	449,999							
...	77,500,000	1	449,999	77,950,000							
...							
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Disposition of authorities

Available from previous years	Source of authorities			Total available for use	Vote	Used in current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	As shown in	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$		\$	\$	\$	\$	\$
...	918,000	...	4,000	(S)	922,000	...	...	...	928,692
...	290,000	...	95,658	(S)	385,658	...	...	...	309,561
...	105,000	...	29,167	(S)	134,167	...	...	...	118,672
...	5,403,000	...	...	(S)	5,403,000	...	...	...	7,636,000
...	704,384,000	4 (16,118,279)	688,265,725		686,082,111	2,183,614	...	...	694,927,794
...	10,000	...	10,000	L20	...	10,000	...	...	...
...	...	...	...	L25	...	...	...	...	...
...	6,155,000	...	...		3,500,000	2,655,000	...	...	3,765,570
...	6,165,000	...	...		3,500,000	2,665,000	...	...	3,765,570
...	704,384,000	4 (16,118,279)	688,265,725		686,082,111	2,183,614	...	...	694,927,794
...	6,165,000	...	6,165,000		3,500,000	2,665,000	...	...	3,765,570
...	193,581,000	13,032,894	...	30	193,554,846	13,059,048	...	...	227,426,483
...	193,581,000	13,032,894	...	30d	193,554,846	13,059,048	...	...	227,426,483
...	133,973,000	3,420,734	...	35	128,067,581	9,326,153	...	...	132,531,741
...	133,973,000	3,420,734	...	35d	128,067,581	9,326,153	...	...	132,531,741
...	133,973,000	3,420,734	...	(S)	20,753,000	...	...	...	20,497,000
...	20,753,000	...	...		20,753,000	...	...	...	20,497,000

(S)	Parks Canada Enterprise Unit (Hot Springs)									
	1,410,000	(1,410,000)	...	6,000,000	...	...	...	...
	6,000,000 ⁽²⁾

	4,590,000	...	6,000,000	...	...	...	...
	1,410,000	...	...	...	...	...	...	...
	17,863,628	4,590,000	...	370,760,628	...	...	...	...
	348,307,000	18,962,058	5,295,944	1,152,934,344	...	...	...	...
332,697	6,165,000	...	...	6,165,000	...	...	...	...
	3,273,000	...	...	3,273,000	...	...	...	...
	76,046	...	76,046	...	...	...	...
	3,273,000	76,046	...	3,349,046	...	...	...	...
	3,273,000	76,046	...	3,349,046	...	...	...	...
	98,421,000	...	...	98,421,000	...	...	...	...
	98,421,000	...	...	98,421,000	...	...	...	...
	948,592,000	...	...	948,592,000	...	...	...	...
	2,766,000	...	2,766,000	...	...	...	...
	948,592,000	2,766,000	...	951,358,000	...	...	...	954,661,999
	4,000,000	...	...	4,000,000	...	...	...	4,000,000
	138,494,000	...	...	138,494,000	...	...	...	130,877,001
	1,091,086,000	2,766,000	...	1,093,852,000	...	...	...	1,089,539,000
	33,000,000	...	...	...	...
	2,766,000	...	...	1,093,852,000	...	...	...	1,089,539,000
	33,000,000	...	...	33,000,000	...	...	...	...

Ministry Summary—Continued

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates							\$	\$	
\$	\$	\$	\$	\$			\$	\$	\$	\$	
...	122,342,000	...	...	...	122,342,000	65	122,342,000	...	...	123,917,931
...	122,342,000	...	...	...	122,342,000		122,342,000	...	...	123,917,931
Canadian Film Development Corporation											
...	38,126,000	...	...	...	38,126,000	70				
...	...	11,443,216	...	(2)	11,443,216	70b					
...	508,365	508,365						
...	38,126,000	11,443,216	508,363	508,363	50,077,579		50,077,579	...	...	39,551,162
...	38,126,000	11,443,216	508,363	508,363	50,077,579		50,077,579	...	...	39,551,162
Canadian Museum of Civilization											
...	18,136,000	...	...	...	18,136,000	75				
...	...	9,019,052	...	...	9,019,052	75b				
...	82,000	75d					
...	18,136,000	9,101,052	27,237,052		27,237,002	50	...	19,752,953	
...						
...	18,136,000	9,101,053	27,237,053		27,237,002	\$1	...	19,752,953	
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Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Disposition of authorities			Used in the previous year
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	59,353,000	...	...	59,353,000	105	National Capital Commission Payment to the National Capital Commission for operating expenditures	...	...	...
...	...	...	(418,000)	(418,000)		Amount of previous year's overexpenditure paid in current year	...	...	...
...	...	...	418,000	418,000		Transfer from TB Vote 5 ⁽¹⁾
...	59,353,000	...	...	59,353,000		Total—Vote 105	59,030,000	323,000	59,825,000
...	15,397,000	...	...	15,397,000	110	Payment to the National Capital Commission for capital expenditures	...	...	...
...	15,020,000	...	...	15,020,000	115	Payment to the National Capital Commission for grants and contributions	15,397,000	...	14,308,000
...	...	11,540,000	...	11,540,000	115d	Payment to the National Capital Commission for grants and contributions	...	...	...
...	15,020,000	11,540,000	...	26,560,000		Total—Vote 115	26,560,000	...	16,452,000
...	89,770,000	11,540,000	...	101,310,000		Total Program—Budgetary	100,987,000	323,000	90,585,000
National Film Board									
...	81,278,000	...	...	81,278,000	120	National Film Board Revolving Fund—Operating loss	...	...	...
...	...	...	864,856	864,856		Transfer from TB Vote 5 ⁽¹⁾
...	81,278,000	...	864,856	82,142,856		Total—Vote 120	82,072,842	70,014	83,427,408
...	...	...	...	...	121d	Pursuant to section 12 of the <i>Revolving Funds Act</i> , to increase from \$20,000,000 to \$25,000,000 the aggregate of expenditures made under section 6 of that Act	...	1	...
1,173,984	375,000	...	(375,000)	1,173,984	(S)	National Film Board Revolving Fund	...	...	...
...	...	...	(1,936,172)	(1,936,172)		Increase in the net book value of fixed assets	...	...	...
...	...	...	5,000,000	5,000,000		Increase in authority pursuant to Vote 121d, <i>Appropriation Act No. 4, 1994-95</i>	...	...	...
1,173,984	375,000	...	2,688,828	4,237,812		Total—National Film Board Revolving Fund	2,901,187	...	1,336,625
1,173,984	81,653,000	1	3,553,684	86,380,669		Total Program—Budgetary	84,974,029	70,015	80,765,844
									(2,661,564)

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	(S)	Staff Development and Training Revolving Fund	\$	\$	\$
5,898,697	747,000	...	(747,000)	5,898,697	(S)	Spending of proceeds from the disposal of surplus Crown assets	(122,081)	...	6,020,778 (386,002)
9,492	...	...	12,566	22,058	(S)		12,566	...	9,492 20,220
5,908,189	129,095,000	4,421,802	(734,434)	138,690,557		Total Program—Budgetary	124,384,288	8,275,999	6,030,270 140,913,494
Status of Women—Office of the Co-ordinator									
...	4,364,000	...	...	4,364,000	150	Program expenditures			
...	...	162,300	...	162,300	150d	Program expenditures			
...	4,364,000	162,300	...	4,526,300	(S)	Total—Vote 150	4,314,615	211,685	5,355,036
...	357,000	...	...	357,000	(S)	Contributions to employee benefit plans	357,000	...	336,000
3,902	...	...	795	4,697	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,588	...	109 ...
3,902	4,721,000	162,300	795	4,887,997		Total Program—Budgetary	4,676,203	211,685	109 5,691,036
7,456,673	2,992,823,645	71,666,017	9,346,236	3,081,292,571		Total Ministry—Budgetary	3,030,051,857	37,824,659	13,416,055 3,068,239,657 ⁽³⁾
⁽⁴⁾	6,165,000	33,000,000	...	39,165,000		Non-budgetary	36,500,000	2,665,000	... 3,765,570

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Treasury Board Vote 5—Government contingencies.

(1) A non-lapsing authority of \$6,000,000, effective April 1, 1994, was granted pursuant to Environment Vote 21b, *Appropriation Act No. 3, 1993-94*.

(2) The previous year's expenditures have been restated to reflect transfers of responsibilities totalling \$80,723,545 from Health (National Health and Welfare in 1993-94), \$42,124,462 to Citizenship and Immigration (Secretary of State in 1993-94), \$97,103,000 to Public Works and Government Services (Supply and Services in 1993-94), \$185,417,546 to Industry (Industry, Science and Technology in 1993-94) and \$2,980,639,339 to Human Resources Development (Employment and Immigration in 1993-94).

(4) An amount of \$40,000,000 was transferred to Industry (Telestat Canada).

Programs by Activity

	Operating			Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year
Department (Communications)													
Corporate Services Program													
Coordination	59,283,595	58,514,819	...	...	...	51,000	50,928	...	...	...	...	59,334,595	58,565,747
Regional support	34,573,396	32,988,200	...	...	...	...	...	...	...	...	...	34,573,396	32,988,200
Total Program—Budgetary	93,856,991	91,503,019	...	...	...	51,000	50,928	...	...	...	...	93,907,991	91,553,947
Canadian Identity Program													
Participation	46,829,222	45,333,909	...	...	...	139,233,841	139,189,279	...	...	...	...	186,063,063	184,523,188
Official languages	5,789,100	5,642,218	...	...	...	296,780,274	296,774,361	...	...	...	...	302,569,374	302,416,579
Cultural development and heritage—													
Budgetary	111,581,247	110,976,532	...	...	...	89,337,041	89,334,318	1,285,000	1,168,506	...	...	199,633,288	199,142,344
Non-budgetary	...	...	...	...	...	...	...	...	...	6,165,000	3,500,000	6,165,000	3,500,000
Sub-total—													
Budgetary	164,199,569	161,952,659	...	...	...	525,351,156	525,297,958	1,285,000	1,168,506	...	...	688,265,725	686,082,111
Non-budgetary	...	...	...	...	...	...	...	...	...	6,165,000	3,500,000	6,165,000	3,500,000
Revenues credited to the vote	(1,285,000)	(1,168,506)	...	...	...	...	...	(1,285,000)	(1,168,506)	...	...	...	...
Total Program—Budgetary	162,914,569	160,784,153	...	...	...	525,351,156	525,297,958	...	...	...	...	688,265,725	686,082,111
Non-budgetary	...	...	...	...	...	...	...	...	...	6,165,000	3,500,000	6,165,000	3,500,000
Parks Program													
Operation	214,998,112	207,721,550	95,707,529	89,544,361	693,924	672,076	35,100,000	40,037,276	...	...	...	276,299,565	257,900,711
Development	29,787,757	28,790,357	26,364,007	24,660,947	6,216,407	6,179,681	...	...	...	...	...	62,368,171	59,630,985
Program management and technical services	14,567,568	14,056,911	11,525,324	10,786,820	...	...	...	...	...	...	...	26,092,892	24,843,731
Parks Canada Enterprise Unit (Hot Springs) Revolving Fund	7,168,000	2,551,049	1,500,000	492,562	...	...	2,668,000	2,845,361	...	...	...	6,000,000	198,250
Sub-total	266,571,437	253,119,867	135,096,860	125,484,690	6,910,331	6,851,757	37,768,000	42,882,637	...	...	...	370,760,628	342,573,677
Revenues credited to the vote	(37,678,000)	(42,529,635)	(90,000)	(353,002)	...	...	(37,768,000)	(42,882,637)	...	...	...	...	...
Total Program—Budgetary	228,843,437	210,590,232	135,006,860	125,131,688	6,910,331	6,851,757	...	...	...	...	...	370,760,628	342,573,677
Total Department—Budgetary	485,614,997	462,877,404	135,006,860	125,131,688	532,312,487	532,200,643	...	...	...	...	...	1,152,934,344	1,120,209,735
Non-budgetary	...	...	...	...	...	...	...	...	...	6,165,000	3,500,000	6,165,000	3,500,000

Programs by Activity—Continued

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Advisory Council on the Status of Women—												
Budgetary	3,349,046	3,194,247	...	...	...	...	...	...	...	...	3,349,046	3,194,247
Canada												
Council—												
Budgetary	98,421,000	98,421,000	...	...	...	...	...	...	...	...	98,421,000	98,421,000
Canadian Broadcasting Corporation—												
Budgetary	955,358,000	955,358,000	138,494,000	138,494,000	...	...	...	...	...	...	1,093,852,000	1,093,852,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	33,000,000	33,000,000
Canadian Film Development Corporation—												
Budgetary	122,342,000	122,342,000	...	...	...	...	...	...	...	...	122,342,000	122,342,000
Canadian Museum of Civilization—												
Budgetary	50,077,579	50,077,579	...	...	...	...	...	...	...	...	50,077,579	50,077,579
Canadian Museum of Nature—												
Budgetary	27,237,053	27,237,002	...	...	...	...	...	...	...	...	27,237,053	27,237,002
Canadian Radio-television and Telecommunications Commission												
Broadcasting	11,519,000	11,003,448	...	...	...	...	...	...	...	...	11,519,000	11,003,448
Telecommunications	6,836,000	7,467,901	...	...	...	...	6,836,000	7,052,000	...	...	...	415,901
Executive management	8,053,000	8,218,470	...	...	...	...	2,738,000	2,749,000	...	...	5,315,000	5,469,470
Corporate support	6,824,036	7,301,153	...	...	...	...	2,394,000	3,026,000	...	...	5,057,036	4,957,153
Sub-total	33,232,036	33,990,972	627,000	682,000	...	...	11,968,000	12,827,000	...	...	21,891,036	21,845,972
Revenues credited to the vote	(11,968,000)	(12,827,000)	...	...	...	...	(11,968,000)	(12,827,000)	...	...	...	...
Total Program—Budgetary	21,264,036	21,163,972	627,000	682,000	...	...	...	...	...	...	21,891,036	21,845,972

National Archives of Canada												
Holdings development and management	17,682,200	17,401,009	578,300	549,667	...	...	...	...	...	...	18,260,500	17,950,676
Management of Government information	9,409,200	9,354,247	862,800	645,114	...	...	...	...	...	...	10,272,000	9,999,361
Services, awareness and assistance	8,864,100	8,690,653	286,700	278,190	2,394,000	2,393,977	...	...	...	...	11,544,800	11,362,820
Administration	15,392,401	14,684,077	4,079,313	3,548,540	...	...	...	...	...	...	19,471,714	18,232,617
Total Program—Budgetary	51,347,901	50,129,986	5,807,113	5,021,511	2,394,000	2,393,977	...	...	...	...	59,549,014	57,545,474
National Arts Centre												
Corporation—Budgetary	21,676,000	21,626,000	...	...	...	...	...	...	...	...	21,676,000	21,626,000
National Battlefields Commission												
Conservation and development	4,930,494	4,715,142	105,000	316,269	...	...	...	...	...	...	5,035,494	5,031,411
Total Program—Budgetary	4,930,494	4,715,142	105,000	316,269	...	...	...	...	...	...	5,035,494	5,031,411
National Capital Commission—Budgetary												
	101,310,000	100,987,000	...	...	...	...	...	...	...	...	101,310,000	100,987,000
National Film Board												
National Film Board operations	88,608,669	87,759,857	5,813,000	6,668,250	359,000	361,611	8,400,000	9,815,689	...	...	86,380,669	84,974,029
Revenues credited to the vote	(8,400,000)	(9,815,689)	...	...	...	...	(8,400,000)	(9,815,689)	...	...	...	...
Total Program—Budgetary	80,208,669	77,944,168	5,813,000	6,668,250	359,000	361,611	...	...	...	...	86,380,669	84,974,029
National Gallery of Canada—Budgetary												
	35,445,081	35,445,081	...	...	...	...	...	...	...	...	35,445,081	35,445,081
National Library—Budgetary												
	35,656,201	35,648,265	1,260,000	1,260,000	430,000	427,071	...	...	...	...	37,346,201	37,335,336
National Museum of Science and Technology—Budgetary												
	20,867,500	20,867,500	...	...	...	...	...	...	...	...	20,867,500	20,867,500

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Public Service Commission												
Staffing programs	56,468,188	51,806,439	729,000	1,300,557	...	...	...	...	...	...	57,197,188	53,106,996
Executive programs	6,714,656	5,723,140	95,000	23,384	...	...	...	...	...	...	6,809,656	5,746,524
Audit and review	4,297,010	3,954,909	41,000	47,281	...	...	...	...	...	...	4,338,010	4,002,190
Appeals and investigations	5,312,581	5,253,048	50,000	27,626	...	...	...	...	...	...	5,362,581	5,280,674
Training programs	53,990,052	45,450,753	1,100,000	461,184	...	...	16,608,000	14,797,861	...	...	38,482,052	31,114,076
Administration	26,196,070	24,185,410	305,000	948,418	...	...	...	...	...	...	26,501,070	25,133,828
Sub-total	152,978,557	136,373,699	2,320,000	2,808,450	...	...	16,608,000	14,797,861	...	...	138,690,557	124,384,288
Revenues credited to the vote	(16,608,000)	(14,797,861)	...	...	...	...	(16,608,000)	(14,797,861)	...	...	...	...
Total Program—Budgetary	136,370,557	121,575,838	2,320,000	2,808,450	...	...	...	...	...	...	138,690,557	124,384,288
Status of Women—Office of the Co-ordinator—												
Budgetary	4,837,997	4,626,203	...	...	50,000	50,000	...	...	...	...	4,887,997	4,676,203
Total Ministry—												
Budgetary	2,256,314,111	2,214,236,387	289,432,973	280,382,168	535,545,487	535,433,302	...	...	...	...	3,081,292,571	3,030,051,857
Non-budgetary	...	...	...	...	...	...	...	...	39,165,000	36,500,000	...	36,500,000

Available from previous years	Source of authorities				Disposition of authorities			
	Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$	\$
...	...	...	...	...	25,000	...	...	...
...	...	...	...	...	10,000	...	...	...
...	16,000	...	...	...	15,928	72	...	17,636
...	16,000	...	35,000	...	50,928	72	...	17,636
Department (Communications)								
Corporate Services Program								
Contributions								
Coordination								
Contribution for Increase Ministerial Authority and Accountability					25,000	...	...	...
Contribution to fund the 58th International Sport Press Association					10,000	...	...	...
Contribution to the Bureau international des expositions					16,000	...	...	...
Total Program					51,000	...	...	...
Canadian Identity Program								
Grants								
Participation								
Grants to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada								
...	7,695,000	...	...	...	6,878,399	629	...	4,670,070
Day								
Grants to non-profit organizations, universities, institutions and individuals for promoting multiculturalism								
...	24,709,000	...	...	...	19,799,299	37,607	...	20,990,022
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:								
...	27,000	...	...	...	25,389	261	...	27,000
...	16,200	...	...	...	15,234	156	...	16,200
...	18,000	...	...	...	16,926	174	...	18,000
...	27,000	...	...	...	25,389	261	...	27,000
...	22,500	...	...	...	21,158	217	...	22,500
...	22,500	...	...	...	21,158	217	...	22,500
...	27,000	...	...	...	25,389	261	...	27,000

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates		Transfers between ministries	Transfers within this ministry	Statutory adjustments						
\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	25,582,800	...	...	(5,993,436)	...	19,589,364		Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies	19,588,818	546	...	21,048,780
...	290,000	...	...	...	95,658	385,658		(S) Payments under <i>Lieutenant-Governors Superannuation Act</i>	385,658	...	...	309,561
...	105,000	...	...	...	29,167	134,167		(S) Supplementary retirement benefits—Former Lieutenant-Governors	134,167	...	...	118,672
...	58,609,500	...	...	(11,692,887)	124,825	47,041,438		Official languages Grants to organizations representing official language minority communities, non-federal public administrations and other organizations for the purpose of furthering the use, acquisition and promotion of the official languages	47,000,457	40,981	...	47,364,805
...	31,630,000	2	...	1,648,959	...	33,278,961		Cultural development and heritage Grants to non-profit museums, national and international museums associations and heritage institutions for the purpose of enhancing access to Canadian Heritage: Institutions and public authorities in Canada in accordance with section 35 of the <i>Cultural Property Export and Import Act</i> Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities Grants to Canadian organizations and aboriginal bodies to help protect and foster our archaeological heritage Fathers of Confederation Buildings Trust, Charlottetown, PEI	33,278,415	546	...	28,500,613
...	1,068,100	...	...	(156,750)	...	911,350			911,350	...	...	908,247
...	10,151,000	...	...	(1,485,955)	...	8,665,045			8,665,037	8	...	10,048,867
...	430,000	...	...	...	...	430,000			430,000	...	...	430,000
...	1,507,000	...	...	(75,350)	...	1,431,650			1,431,650	...	...	1,507,000
...	13,156,100	...	...	(1,718,055)	...	11,438,045			11,438,037	8	...	12,894,114
...	103,395,600	2	...	(11,761,983)	124,825	91,758,444		Total—Grants	91,716,909	11,535	...	88,759,532

Contributions

Participation

Contributions to non-profit organizations, Canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in Canadian society and to celebrate Canada

...	3,735,000	...	...	1,178,245	...	4,913,245	...	4,913,244	1	...	4,178,502
...	1,950,000	...	...	607,933	...	2,557,933	...	2,557,933	...	...	586,096
...	12,969,000	...	...	8,128,776	...	21,097,776	...	21,097,776	...	...	17,959,017
...	41,675,000	...	...	(3,052,444)	...	38,622,556	...	38,622,556	...	...	40,061,628
...	3,725,700	...	...	(14,516)	...	3,711,184	...	3,711,184	...	...	4,286,085
...	4,605,000	...	...	401,810	...	5,006,810	...	5,004,080	2,730	...	5,090,104
...	17,593,300	...	...	(1,310,400)	...	16,282,900	...	16,282,049	851	...	26,363,065
...	...	...	...	...	...	...	...	...	...	...	9,497,329
...	86,253,000	...	...	5,939,404	...	92,192,404	...	92,188,822	3,582	...	108,021,826

Official languages

Contributions in respect of programs relating to the use of official languages in areas of provincial and territorial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools

...	262,641,000	...	...	(13,027,156)	...	249,613,844	...	249,613,238	606	...	240,831,440
...	9,807,000	...	...	4,080,469	...	13,887,469	...	13,882,708	4,761	...	15,892,447
...	272,448,000	...	...	(8,946,687)	...	263,501,313	...	263,495,946	5,367	...	256,723,887

Cultural development and heritage

Contributions to non-profit museums, national and international museums, associations and heritage institutions for the purpose of enhancing access to Canadian Heritage:

Contributions to Canadian museums to support their public programming activities

...	3,337,000	(663,625)	...	2,673,375	...	2,673,375	4,000,625
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Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry				
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	377,100	...	...	(20,950)	356,150	...	...	377,000
...	60,000	...	...	10,278	70,278	...	1	66,788
...	14,470,000	...	...	(1,525,713)	12,944,287	...	621	12,764,141
...	5,750,000	...	...	(3,209,747)	2,540,253	...	100	...
...	4,518,000	...	...	43,738	4,561,738	...	1	11,814,290
...	24,490,000	...	...	(1,820,748)	22,669,252	...	...	22,080,241
...	20,700,000	...	...	(6,763,782)	13,936,218	...	1,980	12,372,391
...	4,050,000	...	...	150,000	4,200,000	...	...	4,135,000
...	5,375,000	...	...	(152,253)	5,222,747	...	...	6,043,710
...	4,820,800	...	...	(1,504,370)	3,316,430	...	10	3,489,817
...	1,165,500	...	...	27,475	1,192,975	...	...	1,237,000
...	475,000	...	...	...	475,000	...	...	475,000
...	1,000,000	...	...	(345,500)	654,500	...	...	905,000

Contribution to the Canadian Museums Association

Contribution to the International Centre for the Study of the Preservation and the Restoration of Cultural Property

Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:

Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware

Contribution to the Edmonton concert hall

Contribution to cultural infrastructure projects

Contributions to publishing and sound recording organizations to enhance their development and distribution:

Contributions for the Book Publishing Industry Development Program

Contributions for the Publications Distribution Assistance Program

Contributions for the Sound Recording Development Program

Contributions in support of broadcasting distribution

Contributions under the terms and conditions of federal/provincial agreements to support regional cultural development

Contributions to national service organizations in the areas of arts, culture, film and video and sound recording in support of services and special projects

Contribution to the Canadian Native Arts Foundation

Contributions to national film institutes for cultural training initiatives

		Contribution for Increase Ministerial Authority and Accountability		Items not required for the current year		3,085,792		3,085,791		1		6,540,593	
...	...	...	...	...	...	...	...	...	...	...	...	...	581,405
...	90,588,400	...	...	...	...	...	...	77,898,995	...	2,714	...	...	86,883,001
...	449,289,400	...	...	...	...	...	...	433,581,049	...	11,663	...	...	451,628,714
Program Summary by Activity													
...	144,862,500	...	...	124,825	139,233,842	...	...	139,189,279	...	44,563	...	...	155,386,631
...	304,078,000	...	2	...	296,780,274	...	...	296,774,361	...	5,913	...	...	285,224,500
...	103,744,500	...	...	...	89,337,040	...	...	89,334,318	...	2,722	...	...	99,777,115
...	552,685,000	...	2	...	525,351,156	...	...	525,297,958	...	53,198	...	...	540,388,246
Parks Program													
Grants													
...	27,000	...	...	...	25,569	...	...	25,569	...	...	...	...	27,000
...	18,000	...	...	...	17,046	...	...	17,000	...	46	...	...	18,000
...	...	...	...	...	3,500,000	...	...	3,500,000	...	...	...	...	...
...	45,000	...	...	...	3,542,615	...	...	3,542,569	...	46	...	...	45,000
Contributions													
...	14,040	...	...	...	13,296	...	...	13,296	...	...	...	...	14,490
...	42,000	...	...	...	(42,000)	...	...	...	...	...	...	...	...
...	225,000	...	...	...	(11,925)	...	...	191,787	...	21,288	...	...	216,036
...	59,400	...	...	...	(3,148)	...	...	56,252	...	...	...	...	59,400
...	5,625	...	...	...	(298)	...	...	5,327	...	...	...	...	5,625
...	27,360	...	...	...	(1,450)	...	...	25,800	...	110	...	...	27,360
...	5,400	...	...	...	(286)	...	...	5,114	...	...	...	...	5,307
...	...	...	...	...	65,000	...	...	65,000	...	...	...	...	65,000
...	...	...	...	...	47,500	...	...	47,500	...	...	...	...	87,674
...	...	...	...	...	150,000	...	...	150,000	...	...	...	...	...
...	...	...	...	...	40,000	...	...	40,000	...	...	...	...	...
...	...	...	...	...	72,450	...	...	72,000	...	450	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	711,500
...	378,825	...	...	...	315,099	...	...	672,076	...	21,848	...	...	1,197,392

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	Variance under or (over)	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	14,400	...	...	(14,400)	...	...	...	19,000
...	220,000	...	...	...	...	220,000	1,447	220,000
...	313,000	...	...	(50,600)	...	262,400	1	320,883
...	13,500	...	...	(13,500)	...	...	...	13,500
...	15,000	...	...	...	...	15,000	...	15,000
...	62,000	...	...	...	...	62,000	60,092	66,800
...	2,113,500	...	...	(50,200)	...	2,063,300	2,029,982	1,590,950
...	36,000	...	...	(1,908)	...	34,092	...	36,000
...	...	...	...	17,000	...	17,000	16,994	...
...	...	...	...	...	...	...	...	295,500
...	2,787,400	...	...	(113,608)	...	2,673,792	2,637,112	2,577,633
...	3,166,225	...	...	201,491	...	3,367,716	3,309,188	3,775,025
Program Summary by Activity								
...	378,825	...	...	315,099	...	693,924	672,076	1,197,392
...	2,832,400	3,500,000	...	(115,993)	...	6,216,407	6,179,681	2,622,633
...	3,211,225	3,500,000	...	199,106	...	6,910,331	6,851,757	3,820,025
...	555,912,225	3,500,002	...	(27,224,565)	124,825	532,312,487	532,200,643	544,225,907 ⁽¹⁾
National Archives of Canada								
Grants								
...	600,000	...	...	...	...	600,000	600,000	600,000
...	600,000	...	...	...	...	600,000	600,000	600,000

Contributions

Services, awareness and assistance
Canadian archival community in support
of archival projects leading to the
development of a national network
of Canadian archives, holdings,
activities and services
Canadian archival community in support of
projects relating to the conservation of
archival records, conservation research,
and conservation training and
information

...	1,000,000	...	...	...	...	1,000,000	...	999,977	23	...	1,000,000
...	920,000	...	...	...	(126,000)	...	794,000	794,000	...	...	920,000
...	1,920,000	...	...	...	(126,000)	...	1,794,000	1,793,977	23	...	1,920,000
...	2,520,000	...	...	...	(126,000)	...	2,394,000	2,393,977	23	...	2,520,000

National Film Board

Grants

National Film Board operations
Grants in support of significant
film events of national and/or
international interest held in
Canada, as determined by the
Board of Trustees

...	18,000	...	...	...	(1,000)	17,000	8,012	8,988	...	...	9,500
...	18,000	...	...	...	(1,000)	17,000	8,012	8,988	...	...	9,500

Contributions

National Film Board operations
To support non-profit organizations
engaged in film training programs and
to participate in the promotion of
Canadian cinematography
Payments to the Province of Quebec in respect
of reciprocal taxation agreements

...	360,000	...	...	...	(18,000)	342,000	353,599	(11,599)	...	...	346,415
...	360,000	...	...	...	(18,000)	342,000	...	...	...	...	(24,257)
...	378,000	...	...	...	(19,000)	359,000	361,611	(2,611)	...	...	331,658

National Library

Grants

International Federation of Library
Associations
International Serials Data
System

...	11,000	...	...	...	...	11,000	11,000	...	...	...	11,000
...	61,000	...	...	...	...	61,000	61,000	...	...	...	61,000
...	72,000	...	...	...	...	72,000	72,000	...	...	...	72,000

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	Variance under or (over)	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	358,000	...	...	...	...	358,000	...	266,492
...	358,000	...	...	...	...	358,000	2,929	266,492
...	430,000	...	...	...	...	430,000	2,929	338,492
Contributions								
Canadian library and publishing communities, in support of programs to facilitate access by the disabled to printed documents and to support the conversion of regular print publications to alternate formats for use by the disabled								
...	358,000	...	...	...	...	358,000	2,929	266,492
...	358,000	...	...	...	...	358,000	2,929	266,492
...	430,000	...	...	...	...	430,000	2,929	338,492
Status of Women—Office of the Co-ordinator								
Contributions								
...	50,000	...	...	...	...	50,000	...	50,000
...	50,000	...	...	...	...	50,000	...	50,000
...	559,290,225	3,500,002	...	(27,350,565)	105,825	535,545,487	112,185	547,466,057 ⁽¹⁾

(S) Statutory transfer payment.

(1) The previous year's transfer payments have been restated to reflect transfers of responsibilities totalling \$75,800,882 from Health (National Health and Welfare in 1993-94), \$5,621,179 to Citizenship and Immigration (Secretary of State in 1993-94), \$18,724,801 to Industry, Science and Technology (Employment and Immigration in 1993-94).

	Current year		Previous year
	Estimates	Actual	Actual
	\$	\$	\$
Department (Communications)			
Canadian Identity Program			
Budgetary (respendable revenues)			
Cultural development and heritage	1,285,000	1,168,506	1,243,845
Activities not required for the current year	...	...	1,289,368
Total Program—Budgetary	1,285,000	1,168,506	2,533,213
Parks Program			
Budgetary (respendable revenues)			
Operation	35,000,000	40,037,276	...
Parks Canada Enterprise Unit (Hot Springs)	2,000,000	2,845,361	...
Revolving Fund	...	...	...
Total Program—Budgetary	37,000,000⁽¹⁾	42,882,637	...
Total Department—Budgetary	38,285,000	44,051,143	2,533,213⁽²⁾
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Telecommunications	6,836,000	7,052,000	...
Executive management	2,738,000	2,749,000	...
Corporate support	2,394,000	3,026,000	...
Total Program—Budgetary	11,968,000	12,827,000	...
National Film Board			
Budgetary (respendable revenues)			
National Film Board operations	8,400,000	9,815,689	10,654,774
Total Program—Budgetary	8,400,000	9,815,689	10,654,774

Public Service Commission**Budgetary (respendable revenues)**

Training programs

Staff Development and Training Revolving

Fund

16,608,000 14,797,861 16,984,401

Total Program—Budgetary**16,608,000 14,797,861 16,984,401****Total Ministry—Budgetary****75,261,000 81,491,693 30,172,388⁽²⁾**⁽¹⁾ This amount was increased to \$37,768,000 during the year.⁽²⁾ The 1994-95 year amounts have been restated to reflect transfers of responsibilities totalling \$5,495,684 to Public Works and Government Services in 1995-96, and \$6,282,752 to Industry (Industry, Science and Technology) in 1993-94).

Revenues

	Current year	Previous year
	\$	\$
Department (Communications)		
Corporate Services Program		
Tax Revenues—		
Goods and services tax	54,042	...
Total Tax Revenues	54,042	...
Non-Tax Revenues—		
Return on investments—		
Loans, investments and advances—		
Cultural property—Interest	...	294
Refunds of previous years' expenditures—		
Salary recoveries	495,737	...
Adjustments of Prior Year's Payables at Year End	1,843,501	...
Sundries	2,319,053	...
	4,658,291	...
Proceeds from the disposal of surplus Crown assets	577,043	91,794
Other non-tax revenues—		
Sundries	6,948	...
Total Non-Tax Revenues	5,242,282	92,088
Total Program	5,296,324	92,088
Canadian Identity Program		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Salary recoveries	2,852	...
Sundries	62,413	...
	65,265	...
Services and service fees—		
Canadian film and videotape certification	241,598	214,910
Other non-tax revenues—		
Proceeds from Federal-Provincial lotteries	49,317,588	49,353,769
Sundries	48,659	...
	49,366,247	49,353,769
Total Program	49,673,110	49,568,679
Parks Program		
Tax Revenues—		
Goods and services tax	2,608,738	2,138,543
Total Tax Revenues	2,608,738	2,138,543
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of transfer payments	5,245	344
Reimbursement of operating and maintenance expenditures	249,205	131,005
Reimbursement of capital expenditures	14,834	40,812
Sundries	74,644	120,204
Adjustments of Prior Year's Payables at Year End	...	489,757
	343,928	782,122
Privileges, licences and permits—		
Rentals and concessions	...	9,106,196
Living accommodations	...	2,010,422
Camping and trailer permits	...	8,443,070
Hunting and fishing permits	6,747	343,762
Licences—General and business	...	266,087
Entrance fees	...	10,443,635
Timber permits	...	873
Lockage permits and licences	...	1,135,787
Public recreation facilities	...	2,638,845
Sundries	600	101,968
	7,347	34,490,645
Services and service fees	...	2,592
Proceeds from sales—		
Hydro—Heritage canals	...	99,755
Garbage collection	...	458,316
Water and sewer services	...	746,658
Townsite street works	...	109,268
Other proceeds from sales	6,626	195,315
	6,626	1,609,312
Proceeds from the disposal of surplus Crown assets	...	564,773

	Current year	Previous year
	\$	\$
Other non-tax revenues—		
Interest on overdue accounts	49,805	105,113
Sundries	145,405	88,264
	195,210	193,377
Total Non-Tax Revenues	553,111	37,642,821
Total Program	3,161,849	39,781,364
Total Department	58,131,283	89,442,131⁽¹⁾
Canadian Radio-television and Telecommunications Commission		
Non-Tax Revenues—		
Refunds of previous years' expenditures	15,657	14,210
Privileges, licences and permits—		
Broadcasting licence fees	68,280,223	66,969,762
Telecommunications fees	1,139,871	13,678,863
	69,420,094	80,648,625
Proceeds from the disposal of surplus Crown assets	8,170	10,821
Other non-tax revenues	53,462	209,043
Total Program	69,497,383	80,882,699
National Archives of Canada		
Tax Revenues—		
Goods and services tax	5,872	11,794
Total Tax Revenues	5,872	11,794
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	19,739	113,477
Adjustments of Prior Year's Payables at Year End	13,307	64,965
	33,046	178,442
Services and service fees—		
Receipts from photoduplication services	121,016	141,322
Proceeds from the disposal of surplus Crown assets	89,013	65,069
Other non-tax revenues	3,081	10,769
Total Non-Tax Revenues	246,156	395,602
Total Program	252,028	407,396
National Battlefields Commission		
Tax Revenues—		
Goods and services tax	777	...
Total Tax Revenues	777	...
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Adjustments of Prior Year's Payables at Year End	74	867
Proceeds from the disposal of surplus Crown assets	5,343	3,323
Other non-tax revenues—		
Sundries	129,640	138,341
Total Non-Tax Revenues	135,057	142,531
Total Program	135,834	142,531
National Capital Commission		
Non-Tax Revenues—		
Refunds of previous years' expenditures	...	135,000
Total Program	...	135,000
National Film Board		
Tax Revenues—		
Goods and services tax	324,000	291,509
Total Program	324,000	291,509
National Library		
Tax Revenues—		
Goods and services tax	27,449	29,436
Total Tax Revenues	27,449	29,436
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	29,647	26,953
Adjustments of Prior Year's Payables at Year End	27,327	9,049
	56,974	36,002

Revenues—Concluded

	Current year	Previous year
	\$	\$
Services and service fees—		
Computerized library services	1,076,149	1,254,266
Canadian University Theses Program	769	...
Library delivery service	79,139	98,516
Duplication services	21,771	21,354
	1,177,828	1,374,136
Proceeds from the disposal of surplus Crown assets	4,253	4,673
Other non-tax revenues	6,808	7,696
Total Non-Tax Revenues	1,245,863	1,422,507
Total Program	1,273,312	1,451,943
Public Service Commission		
Tax Revenues—		
Goods and services tax	33,624	34,436
Total Tax Revenues	33,624	34,436
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	104,554	88,340
Adjustments of Prior Year's Payables at Year End	271,921	559,185
	376,475	647,525
Services and service fees	1,346,973	1,750,152
Proceeds from the disposal of surplus Crown assets	12,566	29,712
Other non-tax revenues	65,216	45,896
Total Non-Tax Revenues	1,801,230	2,473,285
Total Program	1,834,854	2,507,721
Status of Women—Office of the Co-ordinator		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Services expenditure	16,381	9,213
Adjustments of Prior Year's Payables at Year End	68,572	333,593
	84,953	342,806
Proceeds from the disposal of surplus Crown assets	795	3,902
Total Program	85,748	346,708

Ministry Summary

	Current year	Previous year
	\$	\$
Tax Revenues—		
Goods and services tax	3,054,502	2,505,718
Total Tax Revenues	3,054,502	2,505,718
Non-Tax Revenues—		
Return on investments	...	294
Refunds of previous years' expenditures	5,634,663	2,136,974
Privileges, licences and permits	69,427,441	115,139,270
Services and service fees	2,887,415	3,483,112
Proceeds from sales	6,626	1,609,312
Proceeds from the disposal of surplus Crown assets	697,183	774,067
Other non-tax revenues	49,826,612	49,958,891
Total Non-Tax Revenues	128,479,940	173,101,920
Total Ministry	131,534,442	175,607,638⁽¹⁾

(1) The previous year's revenues have been restated to reflect transfers of responsibilities totalling \$49,353,769 from Health (National Health and Welfare in 1993-94), \$17,179,268 to Citizenship and Immigration (Secretary of State in 1993-94), \$79,728,974 to Industry, Science and Technology in 1993-94 and \$135,000,187 to Human Resources Development (Employment and Immigration in 1993-94).

SECTION 5

1994-95

PUBLIC ACCOUNTS

Citizenship and Immigration

Department (Secretary of State)
Immigration and Refugee Board of
Canada

CONTENTS

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Department (Secretary of State)

Citizenship Registration and Promotion Program

Objective

To provide citizenship services to the public for the acquisition and proof of Canadian citizenship and other services mandated by the *Citizenship Act* and Regulations and to increase awareness of and involvement in Canadian citizenship.

Activity Description

Citizenship registration and promotion

The Citizenship Registration and Promotion Program (CRPP) provides services for the acquisition and proof of Canadian citizenship and provides other services legislatively mandated by the *Citizenship Act* for eligible permanent residents and the Canadian public. It also promotes the concept and values of Canadian citizenship and provides educational and promotional information to the public about Canadian citizenship. The public is serviced at Courts of Canadian Citizenship and associated offices. The court staff and Citizenship Judges are active in their communities, providing information about citizenship to immigrants as well as to students and other interested Canadians.

Immigration Program

Objective

The objective of the Immigration Program is to contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada; the settlement of immigrants in Canada;

and the provision of effective control of persons seeking to come into or remain in Canada, taking into account the health, safety and security of Canada.

Activity Description

Inland service

Inland service delivers Canada's immigration programs at border and inland points of service.

Settlement

Settlement assists immigrants to become participating and contributing members of Canadian society and to promote an acceptance of immigrants by Canadians.

International service

The international service delivers Canada's immigration programs at Canadian missions abroad. This includes immigrant selection, non-immigrant processing, immigration health services, reporting and liaison, and control and interdiction. International service plays a lead role in international migration and refugee issues, and in the coordination of the Department's international activities, particularly with respect to relations with Foreign Affairs and International Trade Canada, other countries, and multilateral organizations.

Policy and management

The policy and management activity provides program direction and administrative support to the Department and other departments and agencies involved in the delivery of the programs and directs the delivery of the Citizenship and Immigration programs in Canada.

Corporate services

Corporate services provides management direction, coordination and central administrative services to the Department to enable it to carry out its mission.

Immigration and Refugee Board of Canada

Objective

To adjudicate claims to refugee status made by persons in Canada, in accordance with Canada's obligations pursuant to international convention and Canadian law; and to make available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, an independent court to which they may appeal such decisions on grounds of both law and equity.

Activity Description

Immigration and Refugee Board of Canada

The Immigration Appeal Division provides an independent legal and administrative process for hearing appeals by certain individuals against removal orders; appeals by Canadian citizen or permanent resident sponsors against the refusal to land a close family member; and appeals by the Secretary of State Canada (Minister of Citizenship and Immigration) against decisions either to grant admission to, or not to order the removal of, people seen at an immigration inquiry. The Convention Refugee Determination Division is responsible for ensuring that all persons in Canada claiming to be refugees receive a fair and expeditious hearing, so as to afford protection to genuine refugees, while discouraging abuse by those making refugee claims for reasons other than a need for protection.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department (Secretary of State) Citizenship Registration and Promotion Program			Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)		
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	34,140,000	...	...	34,140,000	1	...	...	...	...
...	...	...	(2,763,401)	(2,763,401)		...	...	...	...
...	34,140,000	...	(2,763,401)	31,376,599		28,061,835	3,314,764	...	34,737,314
...	48,645	...	(8,108)	40,537	(S)	40,537	...	...	...
...	...	...	712	712	(S)	...	...	712	...
...	2,730,000	...	...	2,730,000	(S)	2,730,000	...	...	2,364,148
...	36,918,645	...	(2,770,797)	34,147,848		30,832,372	3,314,764	712	37,101,462
Immigration Program									
...	245,731,000	...	...	245,731,000	5	...	...	...	...
...	...	3,647,001	...	3,647,001	5d	...	...	...	...
...	...	2,763,401	...	2,763,401		...	...	...	...
...	...	15,720,000	...	15,720,000		...	...	...	...
...	245,731,000	3,647,001	18,483,401	267,861,402		264,832,582	3,028,820	...	264,603,406
...	11,286,000	...	...	11,286,000	10	...	...	...	...
...	8,066,153	...	...	8,066,153	10d	...	...	...	...
...	11,286,000	8,066,153	...	19,352,153		...	...	...	...
...	265,335,000	...	...	265,335,000	15	...	...	...	...
...	...	...	(15,720,000)	(15,720,000)		...	...	...	...
...	265,335,000	...	(15,720,000)	249,615,000		244,598,657	5,016,343	...	243,954,010
...	21,986,000	...	...	21,986,000	(S)	...	...	...	...
...	...	...	158,266	158,266	(S)	21,986,000	...	...	21,439,366
...	...	...	...	...	(S)	158,266	...	...	353,192
312	...	...	48,828	49,140		...	312	48,828	...

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	399,640	399,640	399,640	...	...
312	544,338,000	11,713,154	3,370,135	559,421,601	550,651,906	8,720,867	48,828
54,855,684	...	(9,521,811)	9,521,811	54,855,684	(4,420,410)	...	59,276,094
312	544,338,000	11,713,154	3,370,135	559,421,601	550,651,906	8,720,867	48,828
54,855,684	...	(9,521,811)	9,521,811	54,855,684	(4,420,410)	...	59,276,094
312	581,256,645	11,713,154	599,338	593,569,449	581,484,278	12,035,631	49,540
54,855,684	...	(9,521,811)	9,521,811	54,855,684	(4,420,410)	...	59,276,094
Immigration and Refugee Board of Canada							
...	74,534,000	...	...	74,534,000	69,300,666	5,233,334	...
...	7,529,000	...	...	7,529,000	7,529,000	...	...
10,575	...	...	10,318	20,893	...	10,575	10,318
10,575	82,063,000	...	10,318	82,083,893	76,829,666	5,243,909	10,318
10,887	663,319,645	11,713,154	609,656	675,653,342	658,313,944	17,279,540	59,858
54,855,684	...	(9,521,811)	9,521,811	54,855,684	(4,420,410)	...	59,276,094

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(N) Non-budgetary authority (loan, investment or advance)

(1) The previous year's expenditures have been restated to reflect transfers of responsibilities totalling \$42,124,462 from Canadian Heritage (Communications in 1993-94) and \$29,898,000 from Human Resources Development (Employment and Immigration in 1993-94).

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$
Department (Secretary of State)																		
Citizenship Registration and Promotion Program																		
Citizenship registration and promotion	34,147,848	30,832,372		...	...		...	...		...	...		...	...		34,147,848	30,832,372	
Total Program—Budgetary	34,147,848	30,832,372		...	...		...	...		...	...		...	...		34,147,848	30,832,372	
Immigration Program																		
Inland service Settlement—	107,557,693	107,034,696		363,305	295,692		...	...		...	...		...	...		107,920,998	107,330,388	
Budgetary	7,272,671	6,699,106		...	...		249,615,000	244,598,657		...	...		...	...		256,887,671	251,297,763	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		54,855,684	(4,420,410)	
International service	47,274,474	46,751,563		7,267,423	7,148,336		...	...		...	...		...	...		54,541,897	53,899,899	
Policy and management	71,915,280	71,329,404		3,290,000	3,059,825		...	...		...	...		...	...		75,205,280	74,389,229	
Corporate services	56,434,330	55,561,719		8,431,425	8,172,908		...	...		...	...		...	...		64,865,755	63,734,627	
Total Program—Budgetary	290,454,448	287,376,488		19,352,153	18,676,761		249,615,000	244,598,657		...	...		...	...		559,421,601	550,651,906	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		54,855,684	(4,420,410)	
Total Department—Budgetary	334,602,296	318,208,860		19,352,153	18,676,761		249,615,000	244,598,657		...	...		...	...		593,569,449	581,484,278	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		54,855,684	(4,420,410)	
Immigration and Refugee Board of Canada—Budgetary	80,946,893	75,860,887		1,137,000	968,779		...	...		...	...		...	...		82,083,893	76,829,666	
Total Ministry—Budgetary	405,549,189	394,069,747		20,489,153	19,645,540		249,615,000	244,598,657		...	...		...	...		675,653,342	658,313,944	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		54,855,684	(4,420,410)	

(1) The previous year's transfer payments have been restated to reflect transfers of responsibilities totalling \$5,621,179 from Canadian Heritage (Communications in 1993-94).

(1) The previous year's transfer payments have been restated to reflect transfers of responsibilities totalling \$5,621,179 from Canadian Heritage (Communications in 1993-94).

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Department (Secretary of State)				
Immigration Program				
Non-budgetary (respendable receipts)				
Settlement				
Loan repayments—Section 119	...	13,747,081	15,791,729	
Total Department—Non-budgetary	...	13,747,081	15,791,729	
Total Ministry—Non-budgetary	...	13,747,081	15,791,729	

Revenues

	Current year	Previous year
	\$	\$
Department (Secretary of State)		
Citizenship Registration and Promotion Program		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	11,880	202,734
Adjustments of Prior Year's Payables at Year End	(2,388)	...
	9,492	202,734
Privileges, licences and permits—		
Citizenship rights fees	187,600	...
Services and service fees—		
Grant of citizenship	16,824,801	16,835,325
Proof of citizenship	1,675,361	...
Search of records	521,494	...
Other citizenship fees	357,064	...
	19,378,720	16,835,325
Proceeds from the disposal of surplus Crown assets	712	...
Other non-tax revenues—		
Gains on foreign currency transactions	143	...
Crown Owned Housing Rentals	2,118	...
Sundries	510	141,209
	2,771	141,209
Total Program	19,579,295	17,179,268
Immigration Program		
Tax Revenues—		
Goods and services tax	4,970	11,003
Total Tax Revenues	4,970	11,003
Non-Tax Revenues—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	229,165	218,064

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Refunds of previous years' expenditures—			Proceeds from the disposal of surplus Crown assets	48,828	312
Recovery of previous year's loss of money	...	2,000	Other non-tax revenues—		
Recovery of bad debts	44,521	60,334	Court costs	4,943	53
Salary overpayment	61,141	13,183	Immigration Act penalties—Transportation companies	22,200	77,300
Recoverable adjustment assistance loans	5,909	(1,585)	Immigration Act fines	91,036	89,190
Immigration adjustment assistance overpayments	55,463	102,463	Forfeitures	1,156,880	891,702
Secondments	...	66,986	Removal and detention costs	183,261	390,362
Sundries	1,024,313	1,000,495	Gains on foreign currency transactions	342	...
Adjustments of Prior Year's Payables at Year End	2,485	1,590,274	Crown Owned Housing Rentals	3,758	...
	1,193,832	2,834,150	Sundries	15,369	33,103
Privileges, licences and permits—				1,477,789	1,481,710
Rights of landing	555,960	...	Total Non-Tax Revenues	67,382,246	61,971,031
Services and service fees—			Total Program	67,387,216	61,982,034
Application fees—			Total Department	86,966,511	79,161,302⁽¹⁾
Permanent residence	38,431,096	33,777,329	Immigration and Refugee Board of Canada		
Employment authorization	10,612,867	10,500,079	Tax Revenues—		
Employment authorization—Entertainers	1,246,137	1,007,975	Goods and services tax	4,663	5,255
Visitor visa extension	2,167,921	2,144,013	Total Tax Revenues	4,663	5,255
Alternate reporting	62,359	...	Non-Tax Revenues—		
Amendment/verification of landing	429,104	432,608	Refunds of previous years' expenditures—		
Rate of exchange differential	43,155	32,027	Refunds of previous years' expenditures	30,839	11,782
Students	4,365,389	4,287,165	Adjustments of Prior Year's Payables at Year End	115,232	161,375
Minister's permit	736,104	555,255	Proceeds from sales	146,071	173,157
Minister's permit—Extension	111,041	261,631	Proceeds from the disposal of surplus Crown assets	67,237	77,452
Discretionary entry	969,742	792,517	Total Non-Tax Revenues	223,626	261,184
Replacement of immigration documents	65,120	70,115	Total Program	228,289	266,439
Returning resident permit	635,583	685,175			
A55 minister's consent	125,289	480,400			
Re-instatement of visitor status	511,217	...			
Criminal rehabilitation	37,805	30,250			
Investment proposal amendment	90,743	36,000			
Transcript of inquiry	250	32			
Callout/overtime	3,215	3,527			
Investment proposal assessment	755,071	294,500			
Order in council	21,120	...			
Family business	164,259	105,360			
File transfer	63,684	111,761			
Sale of data	14,656	8,393			
Special services	7,720	43,054			
Prepaid telegrams and cables	47	25			
Repayment of deportation costs	13,150	2,350			
Immigration administration fee—Transportation Companies	2,192,828	1,775,254			
	63,876,672	57,436,795			

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax Revenues—		
Goods and services tax	9,633	16,258
Total Tax Revenues	9,633	16,258
Non-Tax Revenues—		
Return on investments	229,165	218,064
Refunds of previous years' expenditures	1,349,395	3,210,041
Privileges, licences and permits	743,560	...
Services and service fees	83,255,392	74,272,120
Proceeds from sales	67,237	77,452
Proceeds from the disposal of surplus Crown assets	59,858	10,887
Other non-tax revenues	1,480,560	1,622,919
Total Non-Tax Revenues	87,185,167	79,411,483
Total Ministry	87,194,800	79,427,741⁽¹⁾

⁽¹⁾ The previous year's revenues have been restated to reflect transfers of responsibilities totalling \$17,179,268 from Canadian Heritage (Communications in 1993-94).

SECTION 6

1994-95
PUBLIC ACCOUNTS

Environment

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Objective

To foster a national capacity for sustainable development in cooperation with other governments, departments of Government and the private sector that will result in a safe and healthy environment and a sound and prosperous economy.

Activity Description

Environmental protection service

Leads the development of response strategies which promote environmentally responsible decision-making; controls pollution from existing sources and assists in the remediation of existing polluted sites while supporting a long-term strategy of pollution prevention; promotes environmental citizenship and voluntary approaches as strategies for leveraging environmental protection; develops policies, programs and regulations on the basis of open multi-stakeholder processes; and maintains a network of relationships, partnerships and agreements which support decision-making on appropriate response strategies.

Atmospheric environment service

Provides services to Canadians in the areas of weather, climate, air quality, ice and hydrology; provides meteorological and hydrological warnings and forecasts designed to reduce the impact of anticipated hazards upon life and property; supplies information that allows Canadians to achieve sustainable social and economic benefits while

encouraging them to adapt their activities for the overall benefit of the environment; and carries out research in the atmospheric sciences to improve understanding of the atmosphere and to assist Canadians to understand the impact of their activities upon the atmospheric environment.

Environmental conservation service

Enables Canadians to make better environmental and economic decisions by helping them understand the linkages between their choices and environmental sustainability; provides authoritative information on the environmental quality results associated with economic decision-making through the development of indicators of sustainability and State of Environment Reports; provides science and interpreted information to support decision-making; meets the Department's responsibilities for the conservation of wildlife, water and wetlands resources based on a strong legislative base; leads Canada's response to the Biodiversity Convention and the development of the Canadian Biodiversity Strategy; and provides headquarters liaison and science support for efforts of the Department's flagship programs to sustain the health of regional ecosystems.

Federal Environmental Assessment Review Office

Develops, manages and promotes federal environmental assessment review processes which provide a systematic means of integrating environmental factors into decisions regarding projects, policies and programs.

Administration

Provides coordination and common support services to the Department and establishes Department-wide policies, methods and information for better decision-making and resource allocation to enable the Deputy Minister to carry out his or her administrative and managerial responsibilities.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates					Lapsed or (overexpended)	for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$		\$	\$	\$
...	555,384,000	...	...	...	555,384,000	1	Operating expenditures		
...	...	...	...	...	15,168,500	1d	Transfer of \$3,752,451 from Environment Vote 5		
...	...	15,168,500	...	...	3,752,451		Transfer from Vote 5		
...	...	...	...	(3,752,451)	(5,292,999)		Transfer to Vote 10		
...	555,384,000	15,168,500	(1,540,548)	...	569,011,952		Total—Vote 1	530,961,808	538,382,841
...	80,235,000	...	...	...	80,235,000	5	Capital expenditures		
...	...	...	...	(3,752,451)	(3,752,451)		Transfer to Vote 1		
...	80,235,000	...	...	(3,752,451)	76,482,549		Total—Vote 5	3,483,345	59,249,490
...	61,837,200	...	...	...	61,837,200	10	Grants and contributions		
...	...	1	...	...	1	10b	Transfer of \$5,292,999 from Environment Vote 1		
...	...	4,899,500	...	...	4,899,500	10d	Grants and contributions		
...	...	...	...	5,292,999	5,292,999		Transfer from Vote 1		
...	61,837,200	4,899,501	5,292,999	...	72,029,700		Total—Vote 10	71,887,381	61,938,191
...	48,645	...	(161)	...	48,484	(S)	Minister of the Environment—Salary and motor car allowance	48,484	46,115
74,910	...	...	273,821	...	348,731	(S)	Spending of proceeds from the disposal of surplus Crown assets	226,514	200,354
...	39,533,000	...	...	...	39,533,000	(S)	Contributions to employee benefit plans	39,533,000	40,113,000
74,910	737,037,845	20,068,001	273,660	757,454,416			Total Ministry—Budgetary	715,656,391	699,929,991

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Program by Activity

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Environmental protection service	176,570,950	147,183,305	18,768,403	18,733,136	13,678,736	13,616,288	425,000	459,679	...	...	208,593,089	179,073,050
Atmospheric environment service	251,790,727	245,351,899	42,205,803	39,916,171	6,752,459	6,752,409	36,210,000	36,596,215	...	...	264,538,989	255,424,264
Environmental conservation service	127,933,668	126,622,755	10,597,206	9,592,823	45,234,481	45,215,432	379,000	456,479	...	...	183,386,355	180,974,531
Federal Environmental Assessment Review Office	10,182,110	9,672,434	200,000	146,159	965,000	904,294	520,000	191,565	...	...	10,827,110	10,531,322
Administration	79,998,712	79,643,351	4,711,137	4,610,915	5,399,024	5,398,958	...	...	...	...	90,108,873	89,653,224
Sub-total	646,476,167	608,473,744	76,482,549	72,999,204	72,029,700	71,887,381	37,534,000	37,703,938	...	...	757,454,416	715,656,391
Revenues credited to the vote	(37,534,000)	(37,703,938)	...	...	...	...	(37,534,000)	(37,703,938)	...	...	...	...
Total Ministry— Budgetary	608,942,167	570,769,806	76,482,549	72,999,204	72,029,700	71,887,381	...	...	...	...	757,454,416	715,656,391

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	\$	\$									
							Grants				
							Environmental protection service				
							Canadian National Committee of the International Association on Water Pollution Research	4,000	...	...	4,000
							Grants under the Community Support Program for the Environment	...	...	...	279,615
							Grants for the implementation of the Montreal Protocol on substances which deplete the ozone layer	600,000	...	...	...
		2,000,000	...	(1,400,000)	...	600,000					
	299,000	2,000,000	...	(1,695,000)	...	604,000		604,000	...	...	283,615
							Atmospheric environment service				
							Meteorological research	1,045,000	...	...	913,500
	1,116,000	...	...	(71,000)	...	1,045,000	Canadian Meteorological and Oceanographic Society	18,000	...	...	18,000
	18,000	...	...	...	...	18,000					
	1,134,000	...	...	(71,000)	...	1,063,000		1,063,000	...	...	931,500
							Environmental conservation service				
	90,000	...	...	...	...	90,000	Creston Valley Wildlife Management	89,866	134	...	89,885
	18,000	...	...	...	...	18,000	Fur Institute of Canada	18,000	...	...	18,000
	3,150,000	...	...	(1,183,447)	...	1,966,553	Wildlife Habitat Canada Foundation	1,966,553	...	...	2,540,000
	9,000	...	...	...	...	9,000	Canadian Wildlife Federation	9,000	...	...	9,000
	9,000	...	...	...	...	9,000	Canadian Nature Federation	9,000	...	...	9,000
	9,374,000	...	...	(600,000)	...	8,774,000	University Research Councils Program	8,774,000	...	...	5,980,000
							Grants to universities to promote research in areas related to wildlife management in Canada				
	31,000	...	...	...	...	31,000	Grant to the Sustainable Cities Foundation	31,000	...	...	31,000
	1,000,000	...	...	(63,000)	...	937,000	Grant under the Wildlife Habitat Compensation Program—Fraser River	937,000	...	...	500,000
		2,250,000	...	...	...	2,250,000		2,250,000	...	...	...
	13,681,000	2,250,000	...	(1,846,447)	...	14,084,553		14,084,419	134	...	9,176,885
							Administration				
	6,000	...	...	...	...	6,000	Canadian Association of Geographers	6,000	...	...	6,000
	2,500,000	...	...	...	...	2,500,000	International Institute for Sustainable Development	2,500,000	...	...	2,300,000
			...	...	...	...	Items not required for the current year	...	...	...	177,719
	2,506,000	...	...	...	...	2,506,000		2,506,000	...	...	2,483,719
	17,620,000	4,250,000	...	(3,612,447)	...	18,257,553	Total—Grants	18,257,419	134	...	12,875,719

PUBLIC ACCOUNTS, 1994-95

PUBLIC ACCOUNTS, 1994-95

...	158,000	...	...	2,000	...	160,000	...	...	177,000
...
...	...	...	...	2,900,000	...	2,900,000	...	...	10,000
...	...	...	...	...	...	...	...	...	213,000
...	2,485,000	...	...	3,204,459	...	5,689,459	50	...	2,794,769
...
...	454,000	...	...	272,000	...	726,000	...	...	301,320
...	720,000	...	...	(93,167)	...	626,833	17,833	...	720,000
...	1,695,000	...	...	(199,991)	...	1,495,009	2	...	640,419
...	745,000	...	...	(745,000)	...	...	...	...	478,350
...	144,000	...	...	24,342	...	168,342	1	...	149,172
...	29,000	...	...	49,438	...	78,438	...	...	68,135
...	13,000	...	...	...	...	13,000	...	...	13,000
...	900,000	...	...	(559,000)	...	341,000	...	...	700,000
...	8,200	...	...	...	...	8,200	...	...	8,200
...	400,000	...	...	(295,000)	...	105,000	...	...	400,000
...	250,000	...	...	(83,000)	...	167,000	...	...	224,000
...	270,000	...	...	...	...	270,000	...	...	270,000
...	1,260,000	...	...	...	...	1,260,000	...	...	1,260,000
...	2,588,000	...	...	(151,620)	...	2,436,380	1	...	1,768,000
...	2,243,000	...	...	(148,000)	...	2,095,000	830	...	2,019,000
...	125,000	...	...	275,000	...	400,000	...	...	200,000
...	329,000	...	...	(329,000)	...	...	...	...	...

Transfer Payments—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	\$							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	575,000	...	...	97,000	...	...	672,000	672,000	...	...	498,142
...	4,400,000	649,500	...	1,438,500	...	...	6,488,000	6,488,000	...	...	8,000,000
...	808,000	...	...	(45,000)	...	...	763,000	763,000	...	...	630,000
...	400,000	...	...	...	...	...	400,000	400,000	...	...	125,000
...	475,000	...	...	1,753,247	...	...	2,228,247	2,228,247	...	...	...
...	1,000,000	...	...	...	...	...	1,000,000	1,000,000	...	...	600,000
...	1,266,000	...	...	(685,245)	...	...	580,755	580,755	...	...	240,000
...	800,000	...	...	...	...	...	800,000	799,754	246	...	221,794
...	2,800,000	...	...	(300,000)	...	...	2,500,000	2,500,000	...	...	2,350,000
...	...	...	...	5,073,000	...	...	5,073,000	5,073,000	...	...	4,442,927
...	...	...	...	125,000	...	...	125,000	125,000	...	...	...
...	...	...	...	39,200	...	...	39,200	39,200	...	...	...
...	...	...	...	7,500	...	...	7,500	7,500	...	...	...
...	...	...	...	14,274	...	...	14,274	14,274	...	...	...
...	...	...	...	8,750	...	...	8,750	8,750	...	...	...
...	...	...	...	5,000	...	...	5,000	5,000	...	...	...
...	...	...	...	50,000	...	...	50,000	49,998	2	...	...
...	...	...	...	40,000	...	...	40,000	40,000	...	...	...
...	...	...	...	25,000	...	...	25,000	25,000	...	...	...
...	...	...	...	20,000	...	...	20,000	20,000	...	...	...
...	...	...	...	45,000	...	...	45,000	45,000	...	...	45,000
...	...	...	...	50,000	...	...	50,000	50,000	...	...	30,000
...	...	...	...	25,000	...	...	25,000	25,000	...	...	...
...	24,697,200	649,500	...	5,803,228	...	...	31,149,928	31,131,013	18,915	...	26,402,459

Office										
Contributions to assist public participation in reviews under the Environmental Assessment and Review Process										
...	1,377,000	...	(507,000)	...	870,000	...	809,294	60,706	...	709,757
...	85,000	...	10,000	...	95,000	...	95,000	...	...	85,000
...	...	...	...	...	...	...	...	...	...	100,000
...	1,462,000	...	(497,000)	...	965,000	...	904,294	60,706	...	894,757
Administration										
Contribution to the Canadian Council of Ministers of the Environment in an amount equal to one-third of its operating budget										
...	928,000	...	(93,400)	...	834,600	...	834,545	55	...	927,273
...	1,220,000	...	(509,000)	...	711,000	...	711,000	...	...	220,000
...	480,000	...	...	...	480,000	...	480,000	...	...	640,000
...	300,000	...	(32,576)	...	267,424	...	267,413	11	...	250,633
...	600,000	...	...	...	600,000	...	600,000	...	...	600,000
...	3,528,000	...	(634,976)	...	2,893,024	...	2,892,958	66	...	2,637,906
...	...	...	...	...	...	...	...	...	...	1,461,459
...	44,217,200	649,501	8,905,446	...	53,772,147	...	53,629,962	142,185	...	50,977,221
Ministry Summary by Activity										
...	12,344,000	2,000,001	(665,265)	...	13,678,736	...	13,616,288	62,448	...	17,069,486
...	3,619,000	...	3,133,459	...	6,752,459	...	6,752,409	50	...	3,726,269
...	38,378,200	2,899,500	3,956,781	...	45,234,481	...	45,215,432	19,049	...	35,579,344
...	1,462,000	...	(497,000)	...	965,000	...	904,294	60,706	...	894,757
...	6,034,000	...	(634,976)	...	5,399,024	...	5,398,958	66	...	5,121,625
...	...	...	...	...	...	...	...	...	...	1,461,459
...	61,837,200	4,899,501	5,292,999	...	72,029,700	...	71,887,381	142,319	...	63,852,940
Total Ministry										

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Environmental protection service				
Revenues received from third parties for:				
Ocean dumping permits	425,000	192,500	...	...
Miscellaneous service	...	267,179	...	...
	425,000	459,679	...	...
Atmospheric environment service				
Cost recovery from the Department of Indian Affairs and Northern Development for:				
Hydrometric gauging stations in—				
Yukon	325,000	291,266	244,659	
Northwest Territories	906,000	528,000	766,200	
Other services	220,000	371,491	160,114	
Cost recovery from Parks Program for:				
Hydrometric services	152,000	261,701	84,870	
Water quality assessments	...	...	61,618	
Cost recovery from the Department of Transport for:				
Aviation weather services	9,835,000	10,170,803	10,523,821	
Ice services	13,791,000	13,979,248	13,864,869	
Cost recovery from the Department of National Defence for Canadian Forces weather service	7,190,000	6,845,702	7,173,344	
Cost recovery from other federal departments for miscellaneous services				
Revenues received for training module	818,000	1,677,775	1,050,944	
Revenues received from third parties for:				
Data access	160,000	391,858	...	...
Tailored and special services	372,000	170,559	...	...
Really revenue	465,000	203,622	...	...
Miscellaneous sales	806,000	1,200,191	...	...
Sale of advertising/custom products	500,000	276,983	...	...
Services to the media sector	300,000	35,106	...	...
Services to the health care sector	100,000	360	...	...
Private aviation sector	150,000	...	...	...
Joint marketing and other endeavours	100,000	...	...	...
	36,210,000	36,596,215	33,930,439	
Environmental conservation service				
Revenues received from third parties for:				
Water pollution research journal	30,000	...	...	...
Recovery of cafeteria services	45,000	...	...	...
Miscellaneous services	304,000	456,479	216,870	
	379,000	456,479	216,870	
Federal Environmental Assessment Review Office				
Cost recovery from other government department for training and education	390,000	109,138	338,791	
Other revenues for information	130,000	82,427	338,791	
	520,000	191,565	338,791	
Total Ministry—Budgetary	37,534,000	37,703,938	34,486,100	

	Current year	Previous year
	\$	\$
Tax Revenues—		
Goods and services tax	444,498	759,334
Total Tax Revenues	444,498	759,334
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of transfer payments	110,088	36,533
Reimbursement of operating and maintenance expenditures	1,266,687	1,263,507
Reimbursement of capital expenditures	(35,294)	46,962
Sundries	31,672	48,524
Adjustments of Prior Year's Payables at Year End	4,010,391	1,727,846
	5,383,544	3,123,372
Privileges, licences and permits—		
Living accommodations	228,249	509,353
Taxidermist and aviculture licences	32,962	30,529
Bird hunting permits	2,803,497	3,329,450
Haying and grazing permits	...	36,429
Other services	136,319	478,290
	3,201,027	4,384,051
Services and service fees—		
Hydrometric recoveries	3,162,277	4,358,767
Other water related recoveries	98,135	96,539
Meteorological revenues	...	663,934
Other services	2,375,910	1,658,385
	5,636,322	6,777,625
Proceeds from sales—		
Publications, maps and charts	...	520,707
Revenues from public utility services	...	20,800
Meals public	...	78,993
Sundries	32,976	181,076
	32,976	801,576
Proceeds from the disposal of surplus Crown assets	273,821	275,264
Other non-tax revenues	1,110,161	659,430
Total Non-Tax Revenues	15,637,851	16,021,318
Total Ministry	16,082,349	16,780,652

SECTION 7

1994-95

PUBLIC ACCOUNTS

Finance

Department

Auditor General

Canada Deposit Insurance
Corporation

Canadian International Trade
Tribunal

Federal Office of Regional
Development—Quebec

Office of the Superintendent of
Financial Institutions

Procurement Review Board

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Program objectives and activity description	7.2
Ministry summary	7.5
Programs by activity	7.12
Transfer payments	7.14
Details of amounts credited to the vote	7.18
Revenues	7.19

Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and economic policies

The development of policies and provision of advice pertaining to:

- the domestic and international economic and financial situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- legislation governing federally-regulated financial institutions;
- the Canadian tax system;
- the economic and fiscal implications of Government programs including loans, investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations;
- Canadian social policy and programs;
- tariffs, international trade, development assistance and international financial relations; and
- privatization of Crown corporations and other corporate holdings and the commercialization/privatization of Government services.

Domestic coinage

The provision of funds for the production of domestic coinage.

International financial organizations

The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration

Includes executive direction for the Department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description

Interest costs

The provision of funds for interest costs on: unamortured debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and issuing costs

The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Fiscal Transfer Payments Program

Objective

To provide funds for payments to provincial governments under various statutory authorities.

Activity Description

Fiscal transfer payments

The provision of funds for payments to provincial governments under the Constitution Acts, the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*, the *Public Utilities Income Tax Transfer Act*, and other statutory authority.

Special Program

Objective

To provide for a budgetary payment to the Foreign Claims Fund and a non-budgetary payment in respect of Canada's equity interest in the Hibernial project.

Auditor General

Objective

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Activity Description

Legislative auditing

The audit of the accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include pro-

viding audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from Government customs and excise tax assessments.

Activity Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receiving of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- references under the *Canadian International Trade Tribunal Act (CITT Act)* by the Governor

in Council on any economic, trade or commercial matter, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter;

- investigations under the *CITT Act* of complaints, by Canadian producers of goods of serious injury caused by imports;
- appeals from decisions made by the Minister of National Revenue or the Deputy Minister of National Revenue, Customs, Excise and Taxation, under the *Customs Act*, the *Excise Tax Act* and *Special Import Measures Act (SIMA)*, including new appeals under the *Customs Act* as a result of the Tribunal's new jurisdiction under the *North American Free Trade Agreement Implementation Act*;
- other acts of Parliament or related regulations including references, injury inquiries, public interest opinions, reviews and importer rulings of anti-dumping and countervailing duty cases under SIMA.

Federal Office of Regional Development—Quebec

Objective

To promote the economic development of the regions of Quebec with low incomes, slow economic growth, or inadequate possibilities for productive employment, by emphasizing long-term economic development and sustainable employment and income creation, while concentrating efforts on small and medium-sized enterprises and on the development and enhancement of entrepreneurial talent.

Activity Description

Promotion of the economic development of the regions of Quebec

To coordinate, support and promote regional economic development in Quebec, in large part through federal-provincial arrangements with the Province of Quebec for the central and resource regions, and through direct federal programs to deal with specific needs.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Activity Description

Financial institutions supervision and actuarial services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other Government departments.

Procurement Review Board

Objective

To resolve expeditiously complaints from Canadian or American suppliers who believe that the procurement process was not carried out in accordance with the Canada-United States Free Trade Agreement.

Activity Description

Procurement Review Board

The Procurement Review Board of Canada receives complaints from potential suppliers in relation to Canadian federal Government procurements falling within the scope of the Canada-United States Free Trade Agreement. The Board

conducts an investigation and makes a determination with respect to the complaint. The Board's determination could be to dismiss the complaint or to recommend that the responsible governmental institutions implement appropriate remedies such as issuing a new solicitation, seeking new bids, re-evaluating bids, terminating a contract, or awarding the contract or compensation to the complainant. The Board also has the authority to award complainants reasonable costs relating to the filing of a complaint and the preparation of bids.

Source of authorities							Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	58,319,000	...	...	58,319,000	1	Department Financial and Economic Policies Program	...	...	...	...
...	...	1,054,612	...	1,054,612	1d		Program expenditures
...	58,319,000	1,054,612	...	59,373,612			57,162,199	2,211,413	...	62,114,155
...	...	\$27,000,000	...	\$27,000,000	2b	Total—Vote 1	521,263,252	5,736,748	...	150,866,974
...	48,645	...	...	48,645	(S)	Grants and contributions	...	...	...	...
...	...	...	...	...	(S)	Minister of Finance—Salary and motor car allowance	48,645	...	...	46,115
...	261,180,000	67,000,000	132,997,000	461,177,000	(S)	Payments (encashment of notes) to the International Development Association (<i>Bretton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)	461,177,000	...	...	297,891,000
...	25,000,000	...	(25,000,000)	...		Payments to the International Monetary Fund's Enhanced Structural Adjustment Facility in accordance with the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1(2)	...	...	...	...
...	...	...	25,000,000	25,000,000		Subsidy payments made during the year (converted to Cdn \$ at time of payments)	...	...	...	...
...	...	...	420,101,051	420,101,051		Unused authority of SDR 192,402,414 as at March 31, 1995 carried forward to future years (converted to Cdn \$ at year end). Limit is SDR 225,000,000	25,000,000	...	420,101,051	10,734,931
...	25,000,000	...	420,101,051	445,101,051		Total	...	...	...	...
...	5,231,000	...	...	5,231,000	(S)	Contributions to employee benefit plans	5,231,000	...	...	5,242,103
...	3,100,000	...	...	3,100,000	(S)	Payments (encashment of notes) to the Global Environment Facility of the International Bank for Reconstruction and Development (<i>Bretton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)	3,100,000	...	...	1,800,000
...	42,000,000	...	6,224,227	48,224,227	(S)	Purchase of domestic coinage	48,224,227	...	...	36,192,620
...	...	...	703,037	703,037	(S)	Payment of liabilities previously transferred to revenues	703,037	...	...	414,530
...	...	...	4,132	4,132	(S)	Refunds of amounts credited to revenues in previous years	4,132	...	...	18,312
15,447	...	...	41,371	56,818		Spending of proceeds from the disposal of surplus Crown assets	26,780	5,038	25,000	...
15,447	394,878,645	595,054,612	560,070,818	1,550,019,522		Total	1,121,940,272	7,953,199	420,126,051	565,320,740 ⁽¹⁾

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		\$	\$	\$
\$	\$	\$	\$		\$	\$	\$
International Development Association							
...	...	1	...	L10	276,333,333	...	276,333,334
Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$276,333,333 to the International Development Association in accordance with the <i>Bretton Woods and Related Agreement Act</i> (Gross)							
International Finance Corporation							
...	9,500,000	...	...	L5	9,500,000	...	...
Payment estimated at \$9,500,000 to the International Finance Corporation in accordance with the <i>Bretton Woods and Related Agreement Act</i> (Gross)							
...	...	901,500	...	L5d	901,500	...	...
Payments estimated at \$901,500 to the International Finance Corporation in accordance with the <i>Bretton Woods and Related Agreement Act</i> (Gross)							
...	9,500,000	901,500	...	Total—Vote L5	10,024,370	377,130	9,358,994
...	9,500,000	901,500	...				
...	9,500,000	901,500	...				
European Bank for Reconstruction and Development							
...	...	...	(1)	L15	...	...	...
Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$16,100,000 to the European Bank for Reconstruction and Development in accordance with the <i>European Bank for Reconstruction and Development Agreement Act</i> (Gross)							
...	...	...	16,467,305		16,467,305	...	...
Notes issued during the year (converted to Cdn \$ at time of issuance)							
...	...	...	16,467,305		16,467,305	...	...
Unused authority of \$12,000,000 US as at March 31, 1995 carried forward to future years (converted to Cdn \$ at year end). Limit is \$60,000,000 US							
...	...	...	16,790,400		16,790,400	...	...
...	...	...	33,257,705	Total	16,467,305	...	15,065,072
...	...	...	33,257,705				
Payments to the European Bank for Reconstruction and Development in accordance with the <i>European Bank for Reconstruction and Development Agreement Act</i> (Gross)							
...	32,200,000	777,500	(32,977,500)	(S)	...	...	...
Payments made during the year (converted to Cdn \$ at time of payments)							
...	...	...	16,467,305		16,467,305	...	...
Unused authority of \$12,000,000 US as at March 31, 1995 carried forward to future years (converted to Cdn \$ at year end). Limit is \$60,000,000 US							
...	...	...	16,790,400		16,790,400	...	...
...	32,200,000	777,500	280,205	Total	16,467,305	...	15,065,072
...	32,200,000	777,500	280,205				
...	32,200,000	777,500	280,205				

International Monetary Fund—Enhanced Structural Adjustment Facility

[illegible]

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	41,000,000,000	1,000,000,000	88,481,693	42,088,481,693	(S)	42,088,481,693	...	38,009,230,290	
...	41,000,000,000	1,000,000,000	88,481,693	42,088,481,693		42,088,481,693	...	38,009,230,290	
Total Program—Budgetary									
Fiscal Transfer Payments Program									
...	40,000,000	(2,000,000)	134,550	38,134,550	(S)	38,134,550	...	38,032,744	
...	8,480,000,000	(76,000,000)	139,415,000	8,543,415,000	(S)	8,543,415,000	...	7,755,922,000	
...	...	378,000,000	439,000	378,439,000	(S)	378,439,000	...	297,273,000	
...	237,000,000	13,000,000	4,110,874	254,110,874	(S)	254,110,874	...	238,052,773	
...	(423,000,000)	18,000,000	11,979,555	(393,020,445)	(S)	(393,020,445)	...	(381,533,130)	
...	150,000,000	(150,000,000)	...	...	(S)	...	...	...
...	8,484,000,000	181,000,000	156,078,979	8,821,078,979		8,821,078,979	...	7,947,747,587	
Total Program—Budgetary									
Special Program									
...	10,000	...	...	10,000	20	...	10,000	...
Payments to the Foreign Claims Fund									
To authorize the Minister on behalf of Her Majesty in Right of Canada to guarantee not more than 90 percent of the net claims of holders of mortgages estimated not to exceed \$350,000,000 in respect of mortgages insured by the Mortgage Insurance Company of Canada or an insurer to who such guarantee has been assigned having a gross aggregate value not exceeding \$50,000,000,000, in the event of the insolvency or liquidation of the Mortgage Insurance Company of Canada or such assignee; and to repeal Vote 12b, <i>Appropriation Act No. 3, 1990-91</i>									
...	...	1	...	1	27d	...	1	...	
...	...	37,000	...	37,000		37,000	...	...

71,503,708	...	...	71,503,708	(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>	...	...	71,151,936	...	...	50,000,000
...	...	300,187,500	...	(S)	Payments to meet commitments by Canada under the <i>Eldorado Nuclear Limited Reorganization and Diversiture Act</i>	300,187,500	351,772	...	...	...	50,000,000
71,503,708	10,000	300,224,501	...		Total budgetary	300,576,272	10,001	71,151,936	...	...	50,000,000
...	93,000,000	...	...	L25	Payments in respect of Canada's equity interest in the Hibernia Project (Gross)	...	...	...	...	...	...
...	...	26,000,000	...	L25b	Payments in respect of Canada's equity interest in the Hibernia Project (Gross)	...	...	...	...	...	...
...	93,000,000	26,000,000	...		Total—Vote L25	113,385,083	5,614,917	...	...	...	88,190,829
2,000,000	...	...	2,000,000	(S)	(L) Payment to the Canadian Commercial Bank pursuant to the <i>Canadian Commercial Bank Financial Assistance Act</i> , Limit \$75,000,000 (Gross)	...	...	2,000,000	...	...	...
2,000,000	93,000,000	26,000,000	...		Total non-budgetary	113,385,083	5,614,917	2,000,000	...	...	88,190,829
71,503,708	10,000	300,224,501	...		Total Program—Budgetary	300,576,272	10,001	71,151,936	...	...	50,000,000
2,000,000	93,000,000	26,000,000	...		Non-budgetary	113,385,083	5,614,917	2,000,000	...	...	88,190,829
71,519,155	49,878,888,645	2,076,279,113	804,631,490		Total Department—Budgetary	52,332,077,216	7,963,200	491,277,987	46,572,298,417 ⁽¹⁾
8,113,239,442	209,700,002	127,679,000	(2,673,475,820)		Non-budgetary	520,791,329	599,831,047	4,656,520,248	464,741,836 ⁽⁵⁾
...	51,759,000	...	...		Auditor General	...	...	...	...	...	...
...	...	361,540	...	30	Program expenditures	...	...	...	...	...	...
...	...	1,500,000	...	30b	Program expenditures	...	...	...	...	...	...
...	...	...	...	30d	Program expenditures	...	...	...	...	...	...
...	51,759,000	1,861,540	...		Total—Vote 30	52,515,841	1,104,699	...	53,417,152	...	...
...	175,000	...	681	(S)	Salary of the Auditor General	175,681	...	...	175,681	...	...
...	4,622,000	...	...	(S)	Contributions to employee benefit plans	4,622,000	...	...	4,837,000	...	...
2,864	...	...	7,045	(S)	Spending of proceeds from the disposal of surplus Crown assets	8,023	...	1,886	17,461	...	...
2,864	56,556,000	1,861,540	7,726		Total Program—Budgetary	57,321,545	1,104,699	1,886	58,447,294	...	...
2,849,000,001	...	...	...		Canada Deposit Insurance Corporation	...	...	...	...	...	...
2,849,000,001	...	...	2,849,000,001	(S)	(L) Loans pursuant to the <i>Canada Deposit Insurance Corporation Act</i> , section 42 as amended, Limit \$6,000,000,000 (Net)	(991,000,000)	...	3,840,000,001	66,000,382	...	...
2,849,000,001	...	...	2,849,000,001		Total Program—Non-budgetary	(991,000,000)	...	3,840,000,001	66,000,382	...	...

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	6,842,000	...	...	6,842,000	35				
...	...	568,003	...	568,003	35b				
...	6,842,000	568,003	...	7,410,003		7,014,185	395,818	...	7,896,379
...	746,000	...	60,000	806,000	(S)	806,000	...	...	716,000
...	7,588,000	568,003	60,000	8,216,003		7,820,185	395,818	...	8,612,379
Federal Office of Regional Development—Quebec									
...	23,551,000	...	...	23,551,000	40				
...	...	1	...	1	40d				
...	...	...	2,027,999	2,027,999		22,639,926	2,939,074	...	22,017,296
...	23,551,000	1	2,027,999	25,579,000					
...	391,579,554	...	...	391,579,554	45				
...	...	1	(2,027,999)	(2,027,999)	45d				
...	...	...	(2,027,999)	(2,027,999)					
...	391,579,554	1	(2,027,999)	389,551,556		225,788,331	163,763,225	...	143,279,466
Liabilities under the Small Business Loans Act									
...	20,000,000	...	(3,601,460)	16,398,540	(S)	16,398,540	...	...	15,684,336
...	1,949,000	...	...	1,949,000	(S)	1,949,000	...	...	1,962,000
...	...	...	37,216	37,216	(S)	37,216	...	...	3,095
...	...	...	587,844	587,844	(S)	587,844	...	...	1,649,984
21,937	...	...	3,120	25,057	(S)		21,391	3,120	...
21,937	437,079,554	2	(2,973,280)	434,128,213		267,401,403	166,723,690	3,120	184,596,177
Office of the Superintendent of Financial Institutions									
...	2,505,000	...	...	2,505,000	50	2,494,929	10,071	...	2,445,859
...	...	...	333,525	333,525	(S)	333,525	...	...	244,199

(S)	Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the <i>Office of the Superintendent of Financial Institutions Act</i>									
	Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent									
	Spending of proceeds from the disposal of surplus Crown assets									
73,308,302	2,505,000	...	334,786	76,148,088	Total Program—Budgetary	588,941	10,071	75,549,076	1,730,012	
					Procurement Review Board ⁽⁶⁾					
	585,000	...	...	585,000	55	Program expenditures	...	585,000	...	328,794
	60,000	...	(60,000)	...	(S)	Contributions to employee benefit plans	...	...	...	68,000
	645,000	...	(60,000)	585,000	Total Program—Budgetary	...	585,000	...	396,794	
					Total Ministry—Budgetary					
144,852,258	50,383,262,199	2,078,708,658	802,000,722	53,408,823,837						
10,962,239,443	209,700,002	127,679,000	(2,673,475,820)	8,626,142,625						

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-lapsing authority (loan, investment or advance).

(1) The previous year's expenditure, which has been restated to reflect transfers of responsibilities totalling \$1,292,472 to Treasury Board.

(2) There is no longer a limit specified in the Act.

(3) The limit as stated in the Act was fully used prior to 1994-95.

(4) Non-lapsing authority no longer required since the Corporation and/or the Act was either dissolved or repealed.

(5) This amount has been reduced by \$47,046,084 due to year-end exchange valuation adjustments that should not have been reported as charges to authority in 1993-94.

(6) During the year, Procurement Review Board was terminated.

Programs by Activity

Department	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Financial and Economic Policies Program												
Financial and economic policies	40,650,000	37,078,983	304,000	233,113	...	...	...	...	...	...	40,954,000	37,312,096
Domestic postage	48,224,227	48,224,227	...	...	...	...	...	...	...	...	48,224,227	48,224,227
International financial organizations												
Budgetary	420,101,051	...	...	...	1,016,277,000	1,010,540,252	...	...	...	...	1,436,378,051	1,010,540,252
Non-budgetary	28,383,464	29,927,879	586,780	2,117,730	...	...	4,507,000	6,181,912	...	...	5,656,142,624	407,406,246
Administration	...	...	...	...	...	...	...	...	...	...	24,463,244	25,863,697
Sub-total—												
Budgetary	537,358,742	115,231,089	890,780	2,350,843	1,016,277,000	1,010,540,252	4,507,000	6,181,912	...	...	1,550,019,522	1,121,940,272
Non-budgetary	(4,507,000)	(6,181,912)	...	...	...	...	(4,507,000)	(6,181,912)	...	...	5,656,142,624	407,406,246
Revenues credited to the vote	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—	532,851,742	109,049,177	890,780	2,350,843	1,016,277,000	1,010,540,252	...	...	...	...	1,550,019,522	1,121,940,272
Budgetary												
Non-budgetary	...	...	...	...	...	...	...	...	...	...	5,656,142,624	407,406,246
Public Debt Program												
Interest costs	41,617,485,325	41,617,485,325	...	...	...	...	...	...	...	...	41,617,485,325	41,617,485,325
Servicing and issuing costs	470,996,368	470,996,368	...	...	...	...	...	...	...	...	470,996,368	470,996,368
Total Program—Budgetary	42,088,481,693	42,088,481,693	...	...	...	...	...	...	...	...	42,088,481,693	42,088,481,693
Fiscal Transfer Payments Program—												
Budgetary	...	...	...	...	8,821,078,979	8,821,078,979	...	...	...	...	8,821,078,979	8,821,078,979
Special Program—												
Budgetary	371,738,209	300,576,272	...	...	...	...	...	...	...	...	371,738,209	300,576,272
Non-budgetary	...	...	...	...	...	...	...	...	121,000,000	113,385,083	121,000,000	113,385,083
Total Department—												
Budgetary	42,993,071,644	42,498,107,142	890,780	2,350,843	9,837,355,979	9,831,619,231	...	...	...	...	52,831,318,403	52,332,077,216
Non-budgetary	...	...	...	...	...	...	...	...	5,777,142,624	520,791,329	5,777,142,624	520,791,329
Auditor General												
Legislative auditing	56,614,130	54,865,228	1,360,000	2,029,079	454,000	427,238	...	...	...	...	58,428,130	57,321,545
Total Program—Budgetary	56,614,130	54,865,228	1,360,000	2,029,079	454,000	427,238	...	...	...	...	58,428,130	57,321,545

Canada Deposit Insurance Corporation—Non-budgetary	...	...	...	...	...	...	...	2,849,000,001	(991,000,000)	2,849,000,001	(991,000,000)
Canadian International Trade Tribunal—Budgetary	8,194,003	7,691,489	22,000	128,696	...	...	...	...	...	8,216,003	7,820,185
Federal Office of Regional Development—Quebec											
Promotion of the economic development of the regions of Quebec	26,630,758	23,667,173	959,515	959,515	406,537,940	242,774,715	...	...	...	434,128,213	267,401,403
Total Program—Budgetary	26,630,758	23,667,173	959,515	959,515	406,537,940	242,774,715	...	...	...	434,128,213	267,401,403
Office of the Superintendent of Financial Institutions											
Financial institutions supervision and actuarial services	116,247,563	40,646,353	459,000	1,211,909	...	...	40,892,000	41,602,846	...	75,814,563	255,416
Civil service insurance actuarial liability adjustment	333,525	333,525	...	...	...	...	...	...	...	333,525	333,525
Sub-total	116,581,088	40,979,878	459,000	1,211,909	...	...	40,892,000	41,602,846	...	76,148,088	588,941
Revenues credited to the vote	(40,892,000)	(41,602,846)	...	...	...	...	(40,892,000)	(41,602,846)	...	...	...
Total Program—Budgetary	75,689,088	(622,968)	459,000	1,211,909	...	...	...	...	...	76,148,088	588,941
Procurement Review Board—											
Budgetary	575,000	...	10,000	...	...	...	...	...	...	585,000	...
Total Ministry—Budgetary	43,160,774,623	42,583,708,064	3,701,295	6,680,042	10,244,347,919	10,074,821,184	...	...	...	53,408,823,837	52,665,209,290
Non-budgetary	...	...	...	...	...	...	...	8,626,142,625	(470,208,671)	8,626,142,625	(470,208,671)

(1) During the year, Procurement Review Board was terminated.

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department									
Financial and Economic Policies Program									
Grants									
International financial organizations									
Grant to meet the commitments made by Canada under multilateral agreements pertaining to the reduction of the official debt or debt service of certain heavily indebted countries									
...	...	522,000,000	...	...	...	521,263,252	736,748	...	...
...	...	522,000,000	...	...	...	521,263,252	736,748	...	...
Total—Grants									
Contributions									
International financial organizations									
Contributions to meet the commitments made by Canada under multilateral agreements pertaining to the reduction of the official debt or debt service of certain heavily indebted countries									
...	...	5,000,000	...	...	...	...	5,000,000	...	150,866,974
...	...	5,000,000	...	...	...	...	5,000,000	...	150,866,974
Total—Contributions									
Other transfer payments									
International financial organizations									
(S) Encashment of demand notes by the International Development Association in accordance with the <i>Bretton Woods and Related Agreements Act</i>									
...	261,180,000	67,000,000	...	...	132,997,000	461,177,000	...	...	297,891,000
(S) Payments to International Monetary Fund's Enhanced Structural Adjustment Facility									
...	25,000,000	...	...	...	...	25,000,000	...	...	10,734,931
(S) Payments to Global Environment Facility of the International Bank for Reconstruction and Development									
...	3,100,000	...	...	...	...	3,100,000	...	...	1,800,000
...	289,280,000	67,000,000	...	...	132,997,000	489,277,000	...	...	310,425,931
...	289,280,000	594,000,000	...	...	132,997,000	1,016,277,000	5,736,748	...	461,292,905
Total Program									
Fiscal Transfer Payments Program									
Other transfer payments									
...	40,000,000	(2,000,000)	...	...	134,550	38,134,550	...	...	38,032,744
...	...	...	...	...	(S) Statutory subsidies	8,543,415,000	...	...	7,755,922,000
...	...	...	...	...	(S) Fiscal equalization	...	...	...	...

...	...	378,000,000	...	...	439,000	378,439,000	(S) Fiscal stabilization	378,439,000	...	...	297,273,000
...	...	13,000,000	...	...	4,110,874	254,110,874	(S) Public utilities income tax transfer	254,110,874	...	...	238,052,773
...	...	18,000,000	...	...	11,979,555	(393,020,445)	(S) Youth allowances	(393,020,445)	...	...	(381,533,130)
...	...	150,000,000	...	...	...	...	(S) Preferred share dividend taxes	...	...	...	...
...	...	8,484,000,000	...	...	156,078,979	8,821,078,979	Total Program	8,821,078,979	...	...	7,947,747,387
...	...	8,773,280,000	...	...	289,075,979	9,837,355,979	Total Department	9,831,619,231	5,736,748	...	8,409,040,292
Auditor General											
Grants											
...	...	4,000	...	...	...	4,000	Legislative auditing	...	...	...	3,750
...	...	4,000	...	...	...	4,000	International Organization of Supreme Audit Institutions	4,000	...	...	3,750
Contributions											
...	...	450,000	...	...	...	450,000	Legislative auditing	...	...	...	445,234
...	...	450,000	...	...	...	450,000	Canadian Comprehensive Auditing Foundation	423,238	26,762	...	445,234
...	...	454,000	...	...	...	454,000	Total—Contributions	423,238	26,762	...	445,234
...	...	...	...	...	...	...	Total Program	427,238	26,762	...	448,984
Federal Office of Regional Development—											
Quebec											
Grants											
...	...	50,000	...	...	...	50,000	Promotion of the economic development of the regions of Quebec	...	...	...	50,000
...	...	500,000	...	...	...	500,000	Grants to the Corporation for the Economic and Social Renewal of South West Montreal	50,000	...	...	250,000
...	...	100,000	...	...	...	100,000	Grants to the Gaspé/Magdalen Islands Economic Development Corporation	500,000	...	...	28,000
...	...	180,000	1	...	999,999	1,180,000	Grants under the Montreal Development Fund	90,000	10,000	...	20,000
...	...	...	...	...	...	...	Grants under the Program for Regional Development—Quebec	1,022,000	158,000	...	5,465,637
...	...	830,000	1	...	999,999	1,830,000	Items not required for the current year	...	...	...	5,813,637
...	...	...	...	...	...	...	Total—Grants	1,662,000	168,000	...	...
Contributions											
...	...	184,363,500	...	...	...	184,363,500	Promotion of the economic development of the regions of Quebec	...	...	...	...
...	...	16,279,942	...	...	...	16,279,942	Contributions to the province of Quebec under the Canada Infrastructure Works Agreement	92,362,340	92,001,160	...	...
...	...	...	...	...	...	...	Contributions under the Canada/Quebec Industrial and Tourism Development Sub-Agreement	...	16,279,942	...	8,077,514

Transfer Payments—Concluded

Available from previous years	Source of authorities					Disposition of authorities				
	As shown in		Adjustments and transfers			Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year	
	\$	\$	Transfers between ministries	Transfers within this ministry	Statutory adjustments					
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	20,308,400	...	...	...	...	18,767,373	1,541,027	...	23,059,237	
...	4,136,355	...	...	...	...	2,485,561	1,650,794	...	2,749,416	
...	18,284,000	...	...	...	...	16,386,763	1,897,237	...	23,369,975	
...	24,143,000	...	...	(5,033,927)	...	17,941,533	1,167,540	...	8,673,078	
...	16,065,300	...	...	...	...	...	16,065,300	...	5,379,304	
...	8,200,000	...	...	...	...	7,590,308	609,692	...	9,101,322	
...	8,258,377	...	...	...	...	6,484,350	1,774,027	...	7,412,996	
...	3,700,000	...	...	...	...	2,298,715	1,401,285	...	5,106,239	
...	10,500,000	...	...	...	...	5,571,447	4,928,553	...	4,470,505	
...	4,999,958	...	...	...	...	2,881,273	2,118,685	...	4,459,475	
...	3,361,526	...	...	1,516,776	...	4,878,302	...	...	1,658,111	
...	675,952	...	...	...	...	162,029	513,923	...	469,118	
...	1,468,600	...	...	...	...	62,182	1,406,418	...	126,042	
...	1,681,600	...	...	...	...	852,483	829,117	...	641,056	
...	9,915,000	...	...	(2,027,999)	...	7,081,425	805,576	...	5,362,563	
...	630,000	...	...	153,409	...	783,409	...	...	855,000	
...	616,000	...	...	...	...	276,524	339,476	...	179,110	
...	300,000	...	...	...	...	300,000	...	...	600,000	
...	13,221,200	...	...	...	...	7,008,705	6,212,495	...	2,739,634	

...	1,000,000	...	...	...	1,000,000	...	...	2,000,000
...	4,553,500	...	...	...	...	...	...	4,874,240
...	367,600	...	...	...	...	2,967,272	1,586,228	...
...	294,000	...	...	...	...	69,572	298,028	...
...	3,254,111	...	...	...	...	277,039	16,961	...
...	192,151	...	...	...	...	4,357,294	...	...
...	600,000	...	...	...	...	...	192,151	...
...	335,000	...	...	...	...	600,000	...	...
...	300,000	...	...	...	...	317,907	17,093	...
...	1,550,000	...	...	...	...	293,686	6,314	...
...	644,482	...	...	...	...	1,056,253	493,747	...
...	5,700,000	...	...	...	...	306,680	337,802	...
...	6,750,000	...	...	...	...	6,289,641	...	...
...	300,000	...	...	...	...	4,223,557	1,526,444	...
...	20,000,000	...	...	...	...	60,000	240,000	...
...	3,700,000	...	...	...	...	16,398,540	...	...
...	10,100,000	...	...	...	...	4,372,904	...	...
...	...	...	...	...	...	3,761,790	6,338,210	...
...	...	...	...	...	...	782,779	...	...
...	...	...	...	...	...	587,844	...	...
...	...	...	...	...	...	150,000	...	...
...	...	...	...	...	...	65,235	...	...
...
...	410,749,554	...	...	...	...	241,112,715	163,595,225	...
...	411,579,554	1	...	...	...	242,774,715	163,763,225	...
...	9,185,313,554	775,000,001	...	...	...	10,074,821,184	169,526,735	...

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Financial and Economic Policies Program				
Budgetary (respendable revenues)				
Administration				
Expenditures for goods and services recovered from Treasury Board and the Office of the Comptroller General	4,507,000	6,181,912	5,076,000	
Total Program—Budgetary	4,507,000	6,181,912	5,076,000	
Total Department—Budgetary	4,507,000	6,181,912	5,076,000	
Canada Deposit Insurance Corporation				
Non-budgetary (respendable receipts)				
Repayment of advances to the Corporation	...	1,341,000,000	1,163,999,618	
Total Program—Non-budgetary	...	1,341,000,000	1,163,999,618	
Office of the Superintendent of Financial Institutions				
Budgetary (respendable revenues)				
Financial institutions supervision and actuarial services	40,892,000			
Assessments on:				
Canadian Payments Association	...	20,742	15,566	
Banks	...	11,176,150	8,488,535	
Insurance companies	...	20,458,564	17,125,600	
Investment companies	...	(58,634)	160,942	
Trust companies	...	1,304,357	1,758,002	
Loan companies	...	3,708,476	3,805,975	
Co-operative credit societies	...	533,793	236,635	
	40,892,000	37,143,448	31,591,255	
Total Program—Budgetary	40,892,000⁽¹⁾	41,602,846	39,992,894	
Total Ministry—Budgetary	45,399,000	47,784,758	45,068,894	
Non-budgetary	...	1,341,000,000	1,163,999,618	

(1) Breakdown of amount as shown in the Main Estimates not available.

Department	Current year		Previous year	
	\$	\$	\$	\$
Financial and Economic Policies Program				
Tax Revenues—				
Goods and services tax	15,304	...		
Total Tax Revenues	15,304	...		
Non-Tax Revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canada Deposit Insurance Corporation	186,166,875	189,392,062		
Bank of Canada—Transfer of profit	1,570,691,552	1,451,931,490		
Canada Development Investment Corporation—				
Dividend	10,020,000	...		
Petro Canada—Dividend	22,960,939	28,159,642		
Cooperative Energy Corporation—Transfer of profit	1,123,991	...		
Federal-provincial employment loans	107,579	634,736		
program				
Federal-provincial fiscal				
arrangements	58,944	58,944		
Municipal Development and Loan				
Board	2,100,142	2,368,240		
Winter capital projects fund	2,815,679	3,337,423		
Jamaica	3,064,986	3,079,481		
United Kingdom—United Kingdom Financial				
Agreement Act, 1946	4,881,575	9,741,136		
Deferred interest	4,215,862	...		
International Monetary Fund—Enhanced Structural				
Adjustment Facility	17,276,149	10,212,025		
Air Canada	...	600,182		
Ottawa Civil Service Recreational Association	8,633	3,069		
Telegraph Canada—Dividend	...	262,567		
Foreign exchange accounts—				
International reserves held in the Exchange Fund				
Account—Transfer of profit	1,905,572,883	2,633,924,876		
International Monetary Fund—Subscriptions—Transfer				
of profit	26,709,034	36,542,281		
Current assets—Cash—				
Interest—Chartered banks	33,252,601	26,359,997		
Interest—Short term deposits	113,125,023	100,107,276		
Interest on bank deposits	1,941,478	1,436,673		
Interest on investment re: military purchases	6,642,771	7,576,571		
Consolidated accounts—				
Unemployment Insurance Account	423,849,466	449,795,112		
Other accounts—				
Retirement of unmatured debt	72,687	...		
Optional Services Revolving Fund	1,818,184	...		
Government Telecommunications and Informatics				
Services Revolving Fund	554,881			
Consulting and Audit Canada Revolving Fund	1,115,425			
RADIAN Revolving Fund	47,419	...		
CORCAN Revolving Fund	...	1,448,000		
Exhibition Commission	...	3,084,083		
Total Tax Revenues	4,340,194,758	4,963,213,777		
Refunds of previous years' expenditures—				
Refund of salaries, goods and services	112,352	142,026		
Refund of capital purchase	...	(777)		
Overpayment—Pay day changes	...	246		
Adjustments of Prior Year's Payables at Year End	1,172,556	407,841		
Services and service fees—				
Fines, penalties and forfeitures	17,335	3,700		
Fees—Access to information	3,405	1,690		
Domestic coinage	20,740	5,390		
Proceeds from sales—				
Sale of crown corporations	241,675	...		
Proceeds from the disposal of surplus Crown assets	41,371	15,447		
Premium and discount on exchange	36,281,746	143,485,063		
Other non-tax revenues—				
Unclaimed balances—Bank of Canada	2,477,137	1,814,836		
Transfer from the following accounts which were unclaimed				
or outstanding for ten years or more—Outstanding				
Imprest Account—				
Cheques	825,445	499,358		
Unclaimed cheques	9,594,055	9,218,018		
Recovery of employee pay deduction	350	550		
Recovery of employee benefits	62	20,533		
Other miscellaneous revenues	1,513,439	3,322,687		
Liabilities transferred from Government Annuities Account	395,484	664,073		
Mortgage interest premium	411,637	309,391		
Profit on exchange	19	14,085		
Total Non-Tax Revenues	15,217,628	15,863,531		
Total Program	4,499,170,869	5,212,734,081		
Total Program	4,499,186,173	5,212,734,081		

Revenues—Continued

	Current year		Previous year	
	\$		\$	
Public Debt Program				
Non-Tax Revenues—				
Other non-tax revenues—				
Transfer from matured debt outstanding	1,309,492		4,618,881	
Total Program	1,309,492		4,618,881	
Total Department	4,500,495,665		5,217,352,962	
Auditor General				
Tax Revenues—				
Goods and services tax	11,010	9,013		
Total Tax Revenues	11,010	9,013		
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	29,281	48,818		
Adjustments of Prior Year's Payables at Year End	68,274	130,717		
	97,555	179,535		
Services and service fees—				
Auditing services rendered to organizations	817,677	483,076		
Proceeds from the disposal of surplus Crown assets	7,045	20,325		
Other non-tax revenues	39,792	7,267		
Total Non-Tax Revenues	962,069	690,203		
Total Program	973,079	699,216		
Canadian International Trade Tribunal				
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Adjustments of Prior Year's Payables at Year End	1,156	652		
Other non-tax revenues—				
Miscellaneous	10	5		
Total Program	1,166	657		
Federal Office of Regional Development—Quebec				
Non-Tax Revenues—				
Return on investments— ⁽¹⁾				
Special areas and highways agreement	5,803,483	4,374,342		
Industrial and Regional Development Program (Excellor)	...	626,158		
	5,803,483	5,000,500		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	9,249,127	9,149,025		
Adjustments of Prior Year's Payables at Year End	1,014,032	1,639,296		
	10,263,159	10,788,321		
Services and service fees—				
Service fees—Loans guarantee	26,016,546	18,001,757		
	3,120	21,937		
Proceeds from the disposal of surplus Crown assets				
Other non-tax revenues—				
Other refunds	18,135	225,371		
Total Program	42,104,443	34,037,886		
Office of the Superintendent of Financial Institutions				
Tax Revenues—				
Goods and services tax				
Tax on insurance premiums, ⁽³⁾	32,733	22,738		
On insurance placed with unauthorized insurers				
On insurance placed with authorized insurers through brokers or agents outside Canada	220,965	945,030		
	252,076	136,871		
	473,041	1,081,901		
Total Tax Revenues	505,774	1,104,639		
Non-Tax Revenues—				
Refunds of previous years' expenditures	...	52,623		
Proceeds from the disposal of surplus Crown assets	1,261	1,011		
Total Non-Tax Revenues	1,261	53,634		
Total Program	507,035	1,158,273		

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax Revenues—		
Tax on insurance premiums	473,041	1,081,901
Goods and services tax	59,047	31,751
Total Tax Revenues	532,088	1,113,652
Non-Tax Revenues—		
Return on investments	4,345,998,241	4,968,214,277
Refunds of previous years' expenditures	11,646,778	11,570,467
Services and service fees	26,854,963	18,490,223
Domestic coinage	105,888,043	89,601,537
Proceeds from sales	241,675	...
Proceeds from the disposal of surplus Crown assets	52,797	58,720
Premium and discount on exchange	36,281,746	143,485,063
Other non-tax revenues	16,585,057	20,715,055
Total Non-Tax Revenues	4,543,549,300	5,252,135,342
Total Ministry	4,544,081,388	5,253,248,994⁽²⁾

(1) Interest unless otherwise indicated.

(2) The previous year's revenues have been restated to reflect a transfer of \$9,013,244 from the Department of Public Works and Government Services.

(3) Under Part 1 of the *Excise Tax Act*, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

SECTION 8

1994-95

PUBLIC ACCOUNTS

Fisheries and Oceans

Department

Canadian Saltfish Corporation

Freshwater Fish Marketing
Corporation

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Department

Objective

To undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters, and to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; and to coordinate the policies and programs of the Government of Canada respecting Oceans.

Activity Description

Science

Research and the provision of reliable scientific advice for the management of fisheries and fish habitat; research and the description of the climate of the ocean and its influence on fish stocks and the atmosphere; description, quantification and communication of marine environmental factors relating to marine engineering and transportation; hydrographic surveying and charting of Canadian waters for the purpose of safe navigation; development and refinement of methodology and technology needed for the Department's scientific role and transfer of technology to Canadian industry; coordination of the Government of Canada's Marine Science Program.

Fisheries operations

All federal fisheries and habitat management and development functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones, including the river systems and lakes in all of those provinces except where authority has been delegated to the prov-

inces or territories for the management of inland fisheries; including management in Canadian portions of trans-boundary rivers, shared management of interception fisheries in international waters and management of the Native, recreational and commercial fishing effort; and the planning and execution of those functions through which the Department manages the fisheries resource and the primary sector of the fishing industry.

Inspection services

Inspection services include the development, formulation and implementation of national policies, regulations and programs to ensure that Canadian produced fish and fish products meet appropriate grade, handling, identity, process, quality and safety standards; and that imported fish and fish products meet minimum standards of identity, quality and safety.

International

Making international arrangements to advance Canada's fisheries conservation and trade interests, in cooperation with other Government departments; the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries; and formulation and representation of fisheries trade positions.

Corporate policy and program support

Executive direction of the program, corporate and regional management, capital asset management and provision of policy and administrative services; the overall coordination of federal policies and programs relating to oceans; and the development and promulgation of the Department's national regulations and the direction of the Department's enforcement activities.

Canadian Saltfish Corporation

Objective

To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$			\$	\$	\$
...	551,643,000	...	...	551,643,000	1	Department Operating expenditures Transfer to Vote 10	...	...	...
...	...	...	(8,873,300)	(8,873,300)					
...	551,643,000	...	(8,873,300)	542,769,700		Total—Vote 1	535,363,584	7,406,116	552,051,288
...	101,057,000	...	...	101,057,000	5	Capital expenditures Transfer to Vote 10	...	...	...
...	...	...	(2,409,000)	(2,409,000)					
...	101,057,000	...	(2,409,000)	98,648,000		Total—Vote 5	97,125,317	1,522,683	93,007,709
...	84,142,000	...	...	84,142,000	10	Grants and contributions	...	...	...
...	...	...	...	...	10d	Transfer of \$8,873,300 from Fisheries and Oceans Vote 1, and \$2,409,000 from Fisheries and Oceans Vote 5	...	...	...
...	...	15,650,600	...	15,650,600		Transfer from: Vote 1	...	...	...
...	...	...	8,873,300	8,873,300		Vote 5	...	...	...
...	...	...	2,409,000	2,409,000		Total—Vote 10	106,492,382	4,582,518	372,579,968
...	84,142,000	15,650,600	11,282,300	111,074,900					
...	48,645	...	...	48,645	(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	48,645	...	46,115
...	200,000	...	(177,243)	22,757	(S)	Liabilities under the <i>Fisheries Improvement Loans Act</i>	22,757	...	79,645
...	38,062,000	...	...	38,062,000	(S)	Contributions to employee benefit plans	38,062,000	...	39,088,000
...	...	...	400	400	(S)	Court awards	400	...	16,004
...	...	...	18,114	18,114	(S)	Collection agency fees	18,114	...	16,990
645,600	...	...	774,741	1,420,341	(S)	Spending of proceeds from the disposal of surplus Crown assets	699,911	74,830	13,518
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years	79,521	...	183,155
645,600	775,152,645	15,650,600	695,533	792,144,378		Total budgetary	777,912,631	13,586,147	1,057,082,392
150,000	...	...	...	150,000	L38b	Advances to the Fishing Vessel Insurance Plan for assistance to fishermen, Vote 540, <i>Appropriation Act No. 5, 1955</i> : Limit \$150,000 (Net)	...	...	...
645,600	775,152,645	15,650,600	695,533	792,144,378		Total Department— Budgetary	777,912,631	13,586,147	1,057,082,392
150,000	...	...	...	150,000		Non-budgetary	...	...	...

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		Available for use in subsequent years
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$		\$	\$	\$
Canadian Saltfish Corporation							
15d Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive a debt due to Her Majesty in right of Canada in respect of loans made to the Canadian Saltfish Corporation pursuant to paragraph 16(1)(b) of the <i>Saltfish Act</i> in the principal amount of up to \$3,650,000 and to forgive the interest owing thereon in an amount up to \$370,000							
...	...	3,650,000	...		3,650,000	...	...
L23b Loans to the Corporation and guarantees for loans pursuant to the <i>Saltfish Act</i> . Aggregate of all amounts borrowed by the Corporation limited to \$50,000,000 (Net)							
46,350,000		(3,650,000)	50,000,000 ⁽¹⁾	...
Total Program—							
Budgetary							
46,350,000	...	3,650,000	...		3,650,000	...	...
Non-budgetary							
...		(3,650,000)	50,000,000	...
Freshwater Fish Marketing Corporation							
L30b Loans to the Corporation and guarantees for loans pursuant to the <i>Freshwater Fish Marketing Act</i> . Aggregate of all amounts borrowed by the Corporation limited to \$30,000,000 (Net)							
26,250,000		(950,000)	...	27,200,000
26,250,000		(950,000)	...	27,200,000
Total Program—Non-budgetary							
...		(950,000)	...	...
Total Ministry—							
Budgetary							
645,600	775,152,645	19,300,600	695,533		781,562,631	13,586,147	645,600
72,750,000		(4,600,000)	50,000,000	27,350,000
Non-budgetary							
...	1,575,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Standing authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) The authority of \$50,000,000 lapsed as at March 31, 1995 since the Canadian Saltfish Corporation was dissolved effective April 1, 1995.

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Department	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Science	179,437,312	181,515,465	10,091,700	9,903,884	747,000	742,175	...	...	...	...	190,276,012	192,161,524
Fisheries operations	204,356,050	204,664,352	10,095,800	10,050,653	109,380,900	104,843,291	...	...	...	...	323,832,750	319,558,296
Inspection services	30,549,339	30,065,111	1,207,500	1,205,261	15,000	15,000	...	...	...	...	31,771,839	31,285,372
International	6,986,600	6,796,281	30,000	24,002	2,000	2,000	...	...	...	...	7,018,600	6,822,283
Corporate policy and program support	161,069,420	151,230,966	77,223,000	75,941,517	952,757	912,673	...	...	...	...	239,245,177	228,085,156
Fishing Vessel Insurance Plan	...	...	...	...	...	...	...	...	...	...	150,000	...
Total Department—	582,398,721	574,272,175	98,648,000	97,125,317	111,097,657	106,515,139	...	...	...	...	792,144,378	777,912,631
Budgetary	...	...	...	...	...	...	...	...	...	...	150,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Salfish Corporation—	3,650,000	3,650,000	...	...	...	...	...	...	...	...	3,650,000	3,650,000
Budgetary	...	...	...	...	...	...	...	...	...	...	46,350,000	(3,650,000)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Freshwater Fish Marketing Corporation—	...	...	...	...	...	...	...	...	...	...	26,250,000	(950,000)
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Total Ministry—	586,048,721	577,922,175	98,648,000	97,125,317	111,097,657	106,515,139	...	...	...	...	795,794,378	781,562,631
Budgetary	...	...	...	...	...	...	...	...	...	...	72,750,000	(4,600,000)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...

Transfer Payments

Available from previous years	Source of authorities					Disposition of authorities			
	Adjustments and transfers					Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	595,000	...	(30,300)	...	564,700	563,330	1,370	...	639,425
...	34,000,000	1,000,000	...	(900,000)	34,100,000	33,459,311	640,689	...	262,506,697
...	5,200,000	...	(3,625,000)	...	1,575,000	1,470,225	104,775	...	2,944,189
...	...	3,900	...	...	3,900	3,900	...	...	3,158,603
...	...	...	...	...	...	...	...	...	10,000
...	39,200,000	1,003,900	(4,525,000)	...	35,678,900	34,933,436	745,464	...	268,619,489
...	180,000	...	(40,300)	...	139,700	122,023	17,677	...	161,000
...	39,975,000	1,003,900	(4,595,600)	...	36,383,300	35,618,789	764,511	...	269,419,914
...	90,000	...	86,600	...	176,600	176,545	55	...	...

...	6,000	...	...	(300)	5,700	...	2,300	3,400	...	4,941
...	96,000	...	...	86,300	182,300	...	178,845	3,455	...	4,941
Fisheries operations										
Contributions under the Atlantic Fisheries										
...	1,391,000	...	...	3,069,100	...	4,460,100	3,525,459	934,641	...	4,132,844
...	1,670,000	...	...	(83,500)	...	1,586,500	1,302,074	284,426	...	1,635,235
...	1,966,000	...	...	(448,300)	...	1,517,700	1,486,169	31,531	...	2,933,850
...	...	...	...	29,037,500	...	29,037,500	28,877,372	160,128	...	23,466,785
...	4,702,500	...	...	(3,848,900)	...	853,600	733,515	120,085	...	678,325
...	2,106,000	...	...	(1,537,200)	...	568,800	560,846	7,954	...	1,040,765
...	396,000	...	...	(20,800)	...	375,200	374,055	1,145	...	545,645
...	...	...	...	12,700	...	12,700	12,613	87	...	913,849
...	...	...	...	399,000	...	399,000	399,000	...	...	...
...	...	...	...	1,027,000	...	1,027,000	988,540	38,460	...	...
...	...	...	...	275,600	...	275,600	275,083	517	...	...
...	...	...	...	145,000	...	145,000	116,786	28,214	...	...
...	...	...	...	184,000	...	184,000	154,383	29,617	...	199,744

Transfer Payments—Concluded

Transfer Payments—Continued											
Available from previous years	Source of authorities						Disposition of authorities				
	Adjustments and transfers						Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	...	16,715,000	...	...	...	16,715,000	Contributions under the Plant Workers Adjustment Program	15,301,149	1,413,851	...	12,182,454
...	...	...	...	...	...	787,600	Contributions to organizations in order to carry out projects, programs and activities in support of sustainable fisheries	771,725	15,875	...	684,682
...	1,035,000	...	...	...	168,200	1,203,200	Contributions under the Canada/Newfoundland Cooperation Agreement for Salmonid Enhancement/Conservation	1,197,734	5,466	...	1,096,782
...	1,337,000	...	...	...	938,400	2,275,400	Contributions under the Canada/New Brunswick Agreement on Recreational Fisheries Development	2,168,348	107,052	...	1,127,657
...	...	...	...	...	4,100	4,100	Contributions to heads of active licenced groundfish enterprises affected by the two-year moratorium on the northern cod fishery to maintain and store their vessels for the duration of the moratorium	4,047	53	...	3,263,620
...	...	...	...	...	74,000	74,000	Contributions to registered vessel owners affected by quota reductions and closures in Atlantic Canada groundfish stocks	70,531	3,469	...	3,849,914
...	...	...	...	...	1,650,000	11,650,000	Contributions for early retirement benefits to older fish processing plant workers, trawlermen and fishermen whose livelihood was adversely affected by the moratorium on the northern cod fishery	11,054,180	595,820	...	8,783,908
...	600,000	...	...	...	(250,000)	350,000	Contribution under the Canada/Newfoundland Cooperation Agreement for fishing industry development	337,980	12,020	...	...
...	300,000	...	...	...	(100,000)	200,000	Contribution to the Pacific Salmon Foundation	198,266	1,734	...	352,700
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	27,315,181
...	25,503,500	16,715,000	...	...	31,483,500	73,702,000		69,909,855	3,792,145	...	94,203,940
Inspection services											
Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues											
...	...	...	...	...	15,000	15,000		15,000	...	...	...

Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues

...	...	2,000	...	2,000	...	2,000	...	11,750
...	270,000	...	...	119,000	...	119,000	...	170,500
...	315,000	...	...	...	...	...	...	10,000
...	157,500	...	...	...	...	...	...	...
...	...	...	...	223,400	...	223,400	...	269,365
...	...	...	...	128,200	...	110,493	17,707	5,369,184
...	17,025,000	10,217,900	...	236,300	...	232,000	4,300	...
...	800,000	...	...	83,400	...	83,000	400	85,000
...	200,000	...	...	22,757	(177,243)	22,757	...	...
...	18,767,500	10,217,900	...	813,057	(177,243)	790,650	22,407	9,019,068
...	44,367,000	26,932,900	...	3,591,700	(177,243)	70,896,350	3,818,007	103,239,699
Departmental Summary by Activity								
...	691,000	...	...	747,000	...	742,175	4,825	644,366
...	64,703,500	17,718,900	...	109,380,900	...	104,843,291	4,537,609	362,823,429
...	...	...	...	15,000	...	15,000	...	...
...	...	...	...	2,000	...	2,000	...	11,750
...	18,947,500	10,217,900	...	952,757	(177,243)	912,673	40,084	9,180,068
...	84,342,000	27,936,800	...	111,097,657	(177,243)	106,515,139	4,582,518	372,659,613
...	84,342,000	27,936,800	...	111,097,657	(177,243)	106,515,139	4,582,518	372,659,613

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$		\$
Canadian Saltfish Corporation				
Non-budgetary (responsible receipts)				
Loan repayments	...	7,300,000	10,075,000	
Total Program—Non-budgetary	...	7,300,000	10,075,000	
Freshwater Fish Marketing Corporation				
Non-budgetary (responsible receipts)				
Loan repayments	...	36,100,000	23,150,000	
Total Program—Non-budgetary	...	36,100,000	23,150,000	
Total Ministry—Non-budgetary	...	43,400,000	33,225,000	

Revenues

Department	Current year		Previous year	
	\$	\$		\$
Tax Revenues—				
Goods and services tax	774,754		756,963	
Total Tax Revenues	774,754		756,963	
Non-Tax Revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canadian Saltfish Corporation	55,275		123,699	
Freshwater Fish Marketing Corporation	136,193		73,293	
Canadian producers of frozen groundfish	2,310		...	
Groundfish processors	33,989		...	
	227,767		196,992	
Refunds of previous years' expenditures—				
Adjustments of Prior Year's Payables at Year End	2,090,074		2,017,078	
Sundries	1,537,119		7,376,989	
	3,627,193		9,394,067	
Privileges, licences and permits—				
Fees	3,104,535		2,668,294	
Licences	10,698,049		10,847,818	
Oyster leases	41,023		52,736	
Bait	18,540		15,585	
Sundries	464		...	
Vessel and fishermen registrations	1,668,073		1,749,283	
Small craft harbours—				
Wharfage, berthage and leases	3,226,225		3,153,442	
Licences	484,161		477,067	
Other wharf revenues	378,502		326,905	
	19,619,572		19,291,130	
Services and service fees—				
Rental of land, buildings, vehicles and machinery	313,765		417,192	
Sundries	691,149		701,903	
	1,004,914		1,119,095	
Proceeds from sales—				
Proceeds from sale of bait	651,087		571,132	
Proceeds from sale of publications	1,777,648		1,599,403	
Sundry sales	521,150		528,352	
	2,949,885		2,698,887	
Proceeds from the disposal of surplus Crown assets				
	774,741		858,401	

	Current year	Previous year
	\$	\$
Other non-tax revenues—		
Seizures and forfeitures	1,306,332	710,448
Fines	2,361,888	1,246,492
Sundries	196,788	354,934
	3,865,008	2,311,874
Total Non-Tax Revenues	32,069,080	35,870,446
Total Department	32,843,834	36,627,409

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax Revenues—		
Goods and services tax	774,754	756,963
Total Tax Revenues	774,754	756,963
Non-Tax Revenues—		
Return on investments	227,767	196,992
Refunds of previous years' expenditures	3,627,193	9,394,067
Privileges, licences and permits	19,619,572	19,291,130
Services and service fees	1,004,914	1,119,095
Proceeds from sales	2,949,885	2,698,887
Proceeds from the disposal of surplus Crown assets	774,741	858,401
Other non-tax revenues	3,865,008	2,311,874
Total Non-Tax Revenues	32,069,080	35,870,446
Total Ministry	32,843,834	36,627,409

(1) Interest unless otherwise indicated.

SECTION 9

1994-95

PUBLIC ACCOUNTS

Foreign Affairs and International Trade

Department (External Affairs)

Canadian International Development
Agency

NAFTA Secretariat

Export Development Corporation

International Development Research
Centre

International Joint Commission

Northern Pipeline Agency

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Department (External Affairs)

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth including trade development, peace and security, Canadian sovereignty and national identity, and social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign policy, priorities and coordination

Development and coordination of foreign policy recommendations and initiatives; planning and allocation of departmental resources; and provision of the Canadian Government's central protocol services.

International trade development

Sustaining and developing international export markets for Canadian goods and services; formulation, development and coordination of policies and initiatives related to international marketing, and promotion of foreign investment and technology acquisition; and coordination of the tourism program abroad.

International economic, trade and aid policy

Management of international economic relations including Canada's involvement in OECD, the GATT, multilateral trade negotiations, the United Nations economic and social system, economic relations with developing countries; investment and industrial cooperation policy; and administration of the *Export and Import Permits Act*.

Political and international security affairs

Development, coordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, La Francophonie, human rights and other related fields.

Legal and consular affairs

Management of the legal aspects of Canada's international relations; policy development and management of Consular Affairs Program; and coordination of the provinces' involvement in international relations.

Communications and culture

Management of departmental trade and foreign policy communications in Canada and abroad; development and coordination of international cultural relations and activities; the departmental library and other common media services.

Bilateral relations and operations

Management of Canada's bilateral relations with specific countries and regions; management of the complex issues and interests involved, in particular in the political, trade promotion and trade relations, industrial cooperation and investment fields; delivery of the Canadian industrial development, development assistance, culture, public affairs and tourism programs abroad; support to other Government departments' overseas programs; provision of consular services at missions abroad; analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests; formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries; and management and supply of the physical plant and material required by missions abroad.

Passports

Issuance of travel documents and provision of instructions and guidance to missions abroad.

Operational support, human resource planning and administration

Provision of support for the Department at headquarters and at missions abroad, including financial, telecommunications, records management, EDP, and management services; development and implementation of personnel policies and programs to meet the personnel needs of the Department and its employees in Ottawa and abroad; and management of departmental relationships with other Government departments.

Canadian International Development Agency

Objective

To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Activity Description

Partnership Program

The Partnership Program includes development assistance that CIDA provides through the intermediary of national and international partners and includes the Voluntary Sector (national and

international non-governmental organizations and institutions), Industrial Cooperation (national and international private firms), Multilateral Technical Cooperation, International Financial Institutions and Multilateral Food Aid.

National initiatives

National initiatives includes the development assistance that CIDA provides directly to countries eligible for Canadian assistance, and regional institutions. It also includes bilateral food aid assistance, international humanitarian assistance, development information and scholarships.

Corporate services

The corporate services activity includes the following advisory and service functions:

- agency executive services including the office of the President and Vice-President Corporate Affairs, parliamentary relations, audit and evaluation;
- policy formulation services;
- corporate management services;
- personnel and administrative services; and
- public information services.

NAFTA Secretariat (previously Canadian Secretariat)

Objective

To provide administrative support to the dispute settlement procedures established under the Canada-United States Free Trade Agreement (FTA).

Activity Description

NAFTA Secretariat

Disputes on decisions related to anti-dumping and countervailing duties under the Free Trade Agreement may be resolved through the panel review process (Chapter 19) as an alternative to judicial review. Disputes between the two governments (Chapter 18) can be referred to a five-member panel. The NAFTA Secretariat operates a court registry and provides administrative support to panels.

Export Development Corporation

Objective

To support and develop Canada's export trade and Canadian capacity to engage in that trade.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;

- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Payment of Canada's share of joint studies, surveys and investigations under international references

Co-ordination of the work of international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the

Agreement, operation of the Regional Office under cost-sharing arrangements with the United States, and furnishing support to the Great Lakes Water Quality Board and the Science Advisory Board.

Administration

Commissioners and support staff; associated operating expenses.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Activity Description

Regulation of construction of the Alaska Highway Gas Pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline.

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Total available for use						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	788,277,000	...	...	...	1	Department (External Affairs)			
...	...	6,306,000	...	...	1b	Operating expenditures	...	...	...
...	...	42,652,680	...	...	1d	Operating expenditures	...	...	...
...	788,277,000	48,958,680	...	...		Total—Vote 1	798,337,277	38,898,403	794,794,709
...	108,048,000	...	...	...	5	Capital expenditures	...	...	...
...	...	11,855,770	...	...	5b	Transfer of \$800,600 from Foreign Affairs and International Trade Vote 15, and \$1,568,100 from Foreign Affairs and International Trade Vote 10	...	...	...
...	...	7,215,200	...	...	5d	Transfer from: Vote 10	...	...	...
...	...	...	1,568,100	...		Vote 15	...	...	...
...	...	...	800,600	...		Total—Vote 5	126,142,058	3,345,612	112,546,424
...	444,268,600	...	...	...	10	Grants and contributions	...	...	...
...	...	94,875,000	...	...	10b	Grants and contributions	...	...	...
...	...	...	...	...	10d	Grants	...	...	...
...	...	...	9,345,256	...		Increase in authority as authorized by	...	...	...
...	...	...	(1,568,100)	...		Vote 10	...	...	...
...	...	...	...	...		Transfer to Vote 5	...	...	...
...	444,268,600	94,875,001	7,777,156	546,920,757		Total—Vote 10	525,266,196	21,654,561	474,383,163
...	16,011,000	...	...	16,011,000	15	Payments to the Canadian Broadcasting Corporation	...	...	...
...	...	...	(800,600)	(800,600)		Transfer to Vote 5	...	...	...
...	16,011,000	...	(800,600)	15,210,400		Total—Vote 15	15,210,400	...	15,291,000
...	48,645	...	...	48,645	(S)	Minister of Foreign Affairs—Salary and motor car allowance	48,645	...	47,837
...	48,645	...	...	48,645	(S)	Minister for International Trade—Salary and motor car allowance	48,645	...	36,484
...	250,000	...	27,084	277,084	(S)	Payments under the <i>Diplomatic Service (Special)</i> <i>Superannuation Act</i>	277,084	...	262,430
...	49,554,000	...	...	49,554,000	(S)	Contributions to employee benefit plans	49,554,000	...	30,130,280
23,387,594	1,972,000	249,000	(2,221,000)	23,387,594	(S)	Passport Office Revolving Fund	(3,112,795)	26,500,389	(3,664,545)
...	...	...	494,945	494,945	(S)	Refunds of amounts credited to revenues in previous years	494,945	...	58,595

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$								
795,200	...	...	2,954,504	...	3,749,704	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,918,681	35,823	795,200	3,066
24,182,794	1,408,477,890	163,153,651	10,600,789	1,606,415,124		L11	Total budgetary	1,515,185,136	63,934,399	27,295,589	1,423,889,443
							Working Capital Advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, <i>Appropriation Act No. 1, 1971</i> . Limit \$22,500,000 (Net)				
11,775,941	...	...	...	11,775,941		L12	Working Capital Advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> . Limit \$50,000,000 (Net)	1,717,429	...	10,058,512	335,924
44,432,904	...	...	...	44,432,904			Appropriations not required for the current year (Net)	6,373,231	...	38,059,673	(5,691,750) (3,452,430)
56,208,845	...	...	...	56,208,845			Total non-budgetary	8,090,660	...	48,118,185	(8,808,256)
24,182,794	1,408,477,890	163,153,651	10,600,789	1,606,415,124			Total Department—Budgetary	1,515,185,136	63,934,399	27,295,589	1,423,889,443 ⁽¹⁾
56,208,845	...	...	...	56,208,845			Non-budgetary	8,090,660	...	48,118,185	(8,808,256)
Canadian International Development Agency											
...	109,847,000	...	...	109,847,000		20	Operating expenditures				
...	...	1	2,191,997	2,191,997		20d	Transfer of \$2,191,997 from Foreign Affairs and International Trade Vote 25				
...	...	...	...	...			Transfer from Vote 25				
...	109,847,000	1	2,191,997	112,038,998			Total—Vote 20	105,449,223	6,589,775	...	103,582,851
...	1,774,700,000	...	...	1,774,700,000		25	Grants and contributions				
...	...	1	...	...		25b	Grant				
...	...	1	...	...		25d	Grants				
...	...	...	(2,191,997)	(2,191,997)			Transfer to Vote 20				
...	1,774,700,000	2	(2,191,997)	1,772,508,005			Total—Vote 25	1,666,852,196	105,655,809	...	1,721,711,986
Pursuant to section 24.1 of the <i>Financial Administration Act</i> to forgive certain debts and obligations due to Her Majesty in right of Canada amounting to \$37,480,000 representing adjustments to the principal balances owed by six debtors											
...	...	37,480,000	...	37,480,000				37,438,609	41,391	...	6,644,515

(S)	Payments (encashment of notes) to the International Financial Institution Fund Accounts (<i>International Development (Financial Institutions) Assistance Act</i> and previous years' Appropriation Acts)									
	...	133,200,000	33,000,000	170,294,911	336,494,911	...	...	...	168,400,000	...
	...	9,353,000	...	...	9,353,000	...	...	...	8,121,000	...
11,308	...	...	...	17,310	28,618	...	...	...	7,394	...
11,308	2,027,100,000	70,480,003	170,312,221	2,267,903,532	...	...	...	...	7,394	2,008,460,352
<hr/>										
International Financial Institutions Fund Accounts										
L30	Issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$237,200,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> for the purpose of contributions to the International Financial Institution Fund Accounts (Gross)									
...	1	...	237,199,999	237,200,000	...	...	...	105,907,737	...	201,337,933
<hr/>										
International Financial Institutions Investment Accounts										
L35	Payment estimated at \$550,000 not to exceed the equivalent of \$418,000 US to the Caribbean Development Bank. The issuance of non-interest bearing, non-negotiable demand notes in an amount estimated at \$16,000,000 not to exceed the equivalent of \$11,865,760 US in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> for the purpose of capital subscriptions in International Financial Institutions (Gross)									
(S)	...	550,000	...	(550,000)	...	...	...	...	...	...
<hr/>										
Caribbean Development Bank										
L35	Issuance of non-interest bearing, non-negotiable demand notes in an amount estimated at \$1,500,000 not to exceed the equivalent of \$1,112,415 US in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> for the purpose of capital subscriptions in the Caribbean Development Bank (Gross)									
L35	...	...	...	1,438,512 ⁽²⁾	1,438,512	...	...	...	547,705	...
(S)	...	...	...	550,000	550,000	...	...	...	547,705	...
<hr/>										
African Development Bank										
(S)	...	...	...	(390,613) ⁽³⁾	68,563,397	...	...	...	68,563,397	...
68,954,010	...	...	...	...	...	...	...	...	...	...
701,381,654	...	...	...	5,966,004 ⁽³⁾	707,347,658	...	...	...	707,347,658	...

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$	\$	\$			\$	\$	\$
1,204,536,910	...	...	6,894,618 ⁽³⁾	1,211,431,528	(S)	Asian Development Bank (L) Authorization to subscribe for 81,433 callable shares of the capital stock of the Asian Development Bank (converted to Cdn \$ at year end) in accordance with previous years' Appropriation Acts (Gross)	...	...	1,211,431,528
					L35	Inter-American Development Bank Issuance of non-interest bearing, non-negotiable demand notes in an amount estimated at \$14,500,000 not to exceed the equivalent of \$10,753,345 US in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> for the purpose of capital subscriptions in the Inter-American Development Bank (Gross)	5,668,178	9,037,150	...
3,484,420,375	...	...	14,705,328 ⁽²⁾	14,705,328	(S)	(L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank (converted to Cdn \$ at year end) in accordance with previous years' Appropriation Acts (Gross)	...	...	5,409,599,186
5,459,292,949	9,920,001	424,542	2,181,198,117	7,650,835,609		Total non-budgetary	138,948,953	114,944,887	7,396,941,769
11,308	2,027,100,000	70,480,003	170,312,221	2,267,903,532		Total Program—Budgetary	2,155,609,163	112,286,975	7,394,2,008,460,352
5,459,292,949	9,920,001	424,542	2,181,198,117	7,650,835,609		Total Program—Non-budgetary	138,948,953	114,944,887	7,396,941,769
						NAFTA Secretariat (previously Canadian Secretariat)			
...	2,129,000	...	...	2,129,000	40	Program expenditures	1,896,088	232,912	...
...	90,000	...	...	90,000	(S)	Contributions to employee benefit plans	90,000	...	67,000
...	2,219,000	...	...	2,219,000		Total Program—Budgetary	1,986,088	232,912	...
					2d	Export Development Corporation Pursuant to section 24.1 of the <i>Financial Administration Act</i> to forgive certain debts and obligations due to Her Majesty in Right of Canada amounting to \$60,000,000 representing adjustments to the principal balances owed by three debtors	49,961,715	10,038,285	...
...	...	60,000,000	...	60,000,000					...

		10,243,299		18,243,299		10,377,770	
(S)	(S)	10,243,299	10,243,299	18,243,299	18,243,299	10,377,770	10,377,770
Administration expenses							
Budgetary portion of authority granted pursuant to section 24 of the <i>Export Development Act</i> (see below)⁽⁶⁾							
Transfer from non-budgetary authority⁽⁶⁾							
Total budgetary authority related to section 24⁽⁶⁾							
		83,803,112	...	...	...	162,170,783	...
Total budgetary		152,008,126	10,038,285	...	...	172,548,553	...
(L) Payments for subscription to capital stock in the Corporation pursuant to the <i>Export Development Act</i>, section 11. Limit \$1,500,000,000 (Gross)							
(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings (Net)							
Total authorized limit of \$13,000,000,000 pursuant to section 24 of the <i>Export Development Act</i> related to loans made and committed in accordance with section 23⁽⁶⁾							
Less: budgetary portion of the authority (see above)⁽⁶⁾							
		...	...	...	...	9,665,985,086	...
Total non-budgetary authority related to section 24 (Net)⁽⁶⁾							
		(14,389,481)	...	...	...	9,953,535,014	288,621,023
Total non-budgetary		23,610,519	...	...	...	20,268,320,100	313,621,023
Total Program—Budgetary							
		152,008,126	10,038,285	...	...	172,548,553	...
Non-budgetary		23,610,519	...	...	...	20,268,320,100	313,621,023
International Development Research Centre							
Payments to the International Development Research Centre							
		111,908,000	192,000	...	...	142,000,000	...
Total Program—Budgetary		111,908,000	192,000	...	...	142,000,000	...
International Joint Commission							
Program expenditures							
Contributions to employee benefit plans							
		3,961,976	238,024	...	...	4,338,831	...
Spending of proceeds from the disposal of surplus Crown assets							
		300,000	...	...	...	302,000	...
Total Program—Budgetary							
		4,261,976	238,024	...	...	4,640,831	...

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$	authorities available for use	authorities used in the current year	\$
Department (External Affairs)																		
Foreign policy, priorities and coordination	20,508,432	20,289,901	120,553	97,202	504,433	501,828	...	...	...	...	...	...	...	...	...	21,133,418	20,888,931	
International trade development	43,558,935	41,170,915	728,054	703,230	14,365,862	13,783,717	...	...	...	...	...	...	...	...	...	58,652,851	55,657,862	
International economic, trade and aid policy—																		
Budgetary	18,964,246	18,130,951	284,350	281,073	36,106,827	35,988,568	...	...	...	...	...	...	...	...	...	55,355,423	54,400,592	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Political and international security affairs	62,270,762	59,076,512	2,617,373	2,513,495	313,905,911	293,239,342	...	...	...	...	...	...	...	...	...	378,794,046	354,829,349	
Legal and consular affairs	8,381,547	8,291,533	975,457	951,287	4,812,000	4,811,001	...	...	...	...	...	...	...	...	...	14,169,004	14,053,821	
Communications and culture	11,898,804	11,736,549	62,236	62,181	35,927,601	35,923,198	...	...	...	...	...	...	...	...	...	47,888,641	47,721,928	
Bilateral relations and operations—																		
Budgetary	629,662,492	603,586,195	120,940,050	117,874,781	156,491,423	156,211,842	...	...	72,291	...	...	...	...	...	...	907,093,965	877,600,527	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	56,208,845	8,090,660	
Passports	72,384,090	45,535,529	884,504	884,504	...	...	...	...	49,881,000	49,532,828	...	...	...	...	...	23,387,594	(3,112,795)	
Operational support, human resource planning and administration	95,886,401	89,191,928	3,759,597	3,658,809	294,184	294,184	...	...	...	...	...	...	...	...	...	...	...
Sub-total—																99,940,182	93,144,921	
Budgetary	963,515,709	897,010,013	130,372,174	127,026,562	562,408,241	540,753,680	...	...	49,881,000	49,605,119	...	...	...	...	...	1,606,415,124	1,515,185,136	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	56,208,845	8,090,660	
Revenues credited to the vote	(49,881,000)	(49,605,119)	...	...	...	...	...	...	(49,881,000)	(49,605,119)	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	913,634,709	847,404,894	130,372,174	127,026,562	562,408,241	540,753,680	...	...	...	...	...	...	...	...	...	1,606,415,124	1,515,185,136	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	56,208,845	8,090,660	
Canadian International Development Agency																		
Partnership program—																		
Budgetary	17,117,629	15,875,812	...	...	1,009,633,235	1,009,609,616	...	...	...	...	...	...	...	...	...	1,026,750,864	1,025,485,428	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,650,835,609	138,948,953	
National initiatives	82,698,517	83,373,145	...	...	1,099,369,681	993,737,491	...	...	...	...	...	...	...	...	...	1,182,068,198	1,077,110,636	
Corporate services	56,564,470	50,470,047	2,520,000	2,543,052	...	...	...	...	...	...	...	...	...	...	...	59,084,470	53,013,099	
Total Program—																		
Budgetary	156,380,616	149,719,004	2,520,000	2,543,052	2,109,002,916	2,003,347,107	...	...	...	...	...	...	...	...	...	2,267,903,532	2,155,609,163	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,650,835,609	138,948,953	

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NAFTA Secretariat (previously Canadian Secretariat)—												
Budgetary	2,169,000	1,937,462	50,000	48,626	...	...	...	...	...	...	2,219,000	1,986,088
Export Development Corporation—												
Budgetary	162,046,411	152,008,126	...	...	...	...	...	...	...	...	162,046,411	152,008,126
Non-budgetary	...	...	...	...	...	...	...	...	20,291,930,619	23,610,519	20,291,930,619	23,610,519
International Development Research Centre—												
Budgetary	112,100,000	111,908,000	...	...	...	...	...	...	...	...	112,100,000	111,908,000
International Joint Commission												
Payment of Canada's share of joint studies, surveys and investigations under international references	40,000	35,658	...	...	...	...	...	...	...	...	40,000	35,658
Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality Administration	2,273,000	2,051,073	101,000	96,245	...	...	...	...	...	...	2,374,000	2,147,318
	1,952,000	1,945,436	134,000	133,564	...	...	...	...	...	...	2,086,000	2,079,000
Total Program—Budgetary	4,265,000	4,032,167	235,000	229,809	...	...	...	...	...	...	4,500,000	4,261,976
Northern Pipeline Agency⁽¹⁾												
Regulation of construction of the Alaska Highway Gas Pipeline	250,000	136,883	...	...	...	...	...	...	...	...	250,000	136,883
Total Program—Budgetary	250,000	136,883	...	...	...	...	...	...	...	...	250,000	136,883
Total Ministry—												
Budgetary	1,350,845,736	1,267,146,536	133,177,174	129,848,049	2,671,411,157	2,544,100,787	...	...	...	...	4,155,434,067	3,941,095,372
Non-budgetary	...	...	...	...	...	...	...	...	27,998,975,073	170,650,132	27,998,975,073	170,650,132

(1) During the year, Northern Pipeline Agency was transferred from the Ministry of Natural Resources (Energy, Mines and Resources in 1993-94).

Available from previous years	Source of authorities				Adjustments and transfers				Disposition of authorities			
	As shown in		Transfers		Transfers		Statutory adjustments		Total available for use		Used in the current year	
	Main Estimates	Supplementary Estimates	between ministries	within this ministry							Variance under or (over)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (External Affairs)												
Grants												
...	14,000	...	...	...	...	...	...	...	14,000	...	...	14,000
...	1,500,000	...	...	...	(6,805)	...	...	1,493,195	...	1,493,195	...	1,000,000
...	100,000	(5,000)	...	5,000	...	...	...	100,000	...	100,000	...	100,000
...	100	...	...	(100)	...	...	...	...	...	...	...	...
...	100,000	(5,000)	...	(29,761)	...	...	...	65,239	...	65,239	...	...
...	63,000	463,200	...	...	...	...	...	526,200	...	526,200	...	813,000
...	27,000	(1,400)	...	(1,300)	...	...	...	24,300	...	24,300	...	27,000
...	290,100	451,800	...	(26,161)	...	...	...	715,739	...	715,739	...	940,000
Legal and consular affairs												
...	11,000	...	...	...	...	...	...	11,000	...	11,000	...	11,000
...	4,842,000	...	...	(66,000)	...	...	...	4,776,000	...	4,776,000	...	4,706,018
...	16,000	...	...	(16,000)	...	...	...	...	...	...	...	...
...	4,869,000	...	...	(82,000)	...	...	...	4,787,000	...	4,787,000	...	4,717,018
Communications and culture												
...	1,000	(1,000)	...	...	...	...	...	...	...	...	...	1,000
...	7,500	...	...	...	...	...	...	7,500	...	7,500	...	7,500
...	40,000	(1,500)	...	...	...	...	...	38,500	...	38,500	...	40,000
...	29,000	(1,500)	...	...	...	...	...	27,500	...	27,500	...	29,000
...	16,012,000	1	...	(363,000)	...	...	...	15,649,001	...	15,645,199	3,842	16,003,479
...	4,694,000	...	...	125,000	...	...	...	4,819,000	...	4,818,439	561	4,667,341

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	5,000	(300)	...	...	4,700	4,700	...	...	5,000
...	180,000	(9,000)	...	...	171,000	171,000	...	...	180,000
...	20,968,500	(13,299)	...	(238,000)	20,717,201	20,712,798	4,403	...	20,933,320
...	80,000	...	...	...	80,000	80,000	...	...	80,000
...	760,000	(290,000)	...	...	470,000	470,000	...	...	2,229,000
...	1,215,000	...	...	...	1,215,000	1,215,000	...	...	1,220,000
...	2,283,000	(81,000)	...	34,254	2,236,254	2,236,254	...	...	2,282,940
...	...	250,000	...	...	250,000	250,000	...	...	250,000
...	4,338,000	(121,000)	...	34,254	4,251,254	4,251,254	...	...	1,710,230
...	18,000	(900)	...	...	17,100	17,100	...	...	18,000
...	250,000	...	...	...	277,084	277,084	...	...	262,430
...	268,000	(900)	...	...	294,184	294,184	...	...	280,430
...	32,247,600	316,601	...	(318,712)	32,272,573	32,268,170	4,403	...	35,656,938
Contributions									
...	250,000	...	...	240,433	490,433	487,828	2,605	...	...
...	17,520,000	2,000,000	...	(6,791,172)	12,728,828	12,146,684	582,144	...	12,846,822
...	15,000	...	...	(15,000)	...	...	...	...	15,000
...	135,000	(7,500)	...	16,339	143,839	143,838	1	...	124,705
...	...	...	...	...	...	...	...	...	152,000
...	17,670,000	1,992,500	...	(6,789,833)	12,872,667	12,290,522	582,145	...	13,138,527

...	434,000	...	...	7,161	441,161	Contributions to the International Commodity Organizations (615,521 Netherlands Guilders)	441,161	...	412,963
...	440,000	...	...	27,050	467,050	Customs Cooperation Council (11,980,000 Belgian Francs)	467,050	...	448,516
...	8,442,000	...	...	998,700	1,345,563	International Atomic Energy Agency (\$6,393,290 US)	1,078,263	...	8,908,051
...	991,000	...	...	25,903	154,502	International Energy Agency (4,410,967 French Francs)	1,171,405	...	908,176
...	3,871,000	...	...	615,540	4,486,540	General Agreement on Tariffs and Trade (4,220,589 Swiss Francs)	4,486,540	...	3,231,105
...	481,000	...	...	1,903	73,639	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (2,142,000 French Francs)	556,542	...	506,880
...	9,763,000	...	...	(83,579)	9,679,421	Organization for Economic Cooperation and Development (43,465,348 French Francs)	9,567,233	112,188	8,906,176
...	196,000	...	...	6,116	202,116	Organization for Economic Cooperation and Development Centre for Education and Research (873,587 French Francs)	202,116	...	179,863
...	1,100,000	...	...	...	1,100,000	United Nations Voluntary Fund for the Environment	1,100,000	...	1,100,000
...	545,000	...	...	73,204	618,204	World Intellectual Property Organization (596,000 Swiss Francs)	618,204	...	527,511
...	3,032,000	...	...	(581,291)	2,450,709	Contributions to further Canadian environmental interests on oceans and forests and other priorities	2,450,574	135	1,224,735
...	1,421,000	...	...	394,000	1,815,000	Contributions in support of multilateral environmental initiatives and research	1,812,579	2,421	1,513,853
...	1,550,000	(68,000)	...	(53,409)	1,428,591	Contributions to promote Bilateral and Technology Transfer Environmental Group	1,425,076	3,515	1,472,260
...	...	...	...	903,825	903,825	North American Commission for Environmental Cooperation	903,825	...	...
...	32,266,000	(68,000)	...	1,606,052	36,106,827	Items not required for the current year	...	...	200,000
...	...	...	...	...	...	...	35,988,568	118,259	29,540,089
...	9,138,000	...	...	1,361,123	10,499,123	Political and international security affairs	10,499,123	...	9,269,726
...	20,000	...	...	(20,000)	...	Agency for Cultural and Technical Cooperation in Francophone Countries (40,682,509 French Francs)	...	...	...
...	994,000	...	...	72,812	1,066,812	Conseil africain et malgache de l'enseignement supérieur	...	...	...
...	273,000	...	...	35,175	308,175	Commonwealth Foundation (497,389 Pounds Sterling)	1,066,811	1	978,875
...	3,621,000	...	...	...	3,776,800	Commonwealth Science Council (136,659 Pounds Sterling)	308,175	...	263,468
...	1,168,000	...	...	74,399	1,242,399	Commonwealth Secretariat (1,812,947 Pounds Sterling)	3,776,800	...	3,413,272
...	1,890,000	...	...	(681,300)	1,208,700	Commonwealth Youth Program (584,896 Pounds Sterling)	1,242,399	...	1,038,052
...	16,922,000	...	...	(1,450,000)	15,472,000	Contributions for Cooperative Security Competition Program	1,208,608	92	1,076,601
...	...	...	...	...	...	Food and Agriculture Organization (\$12,815,488 US)	15,370,276	101,724	14,478,300

Transfer Payments—Continued

Available from previous years	Source of authorities					Disposition of authorities				
	Adjustments and transfers					Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments					Total available for use
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	1,837,000	...	...	...	73,657	1,910,657	1,910,657	...	1,817,601
...	200,000	(15,700)	...	(184,300)	...	...	...	...	...
...	9,593,000	...	...	...	1,034,513	10,627,513	10,627,513	...	9,500,815
...	362,000	...	...	...	...	362,000	353,260	8,740	319,066
...	8,606,000	...	...	700,000	472,606	9,778,606	9,778,606	...	8,293,455
...	2,067,000	...	...	...	289,961	2,356,961	2,356,961	...	1,995,497
...	652,000	...	...	(30,100)	...	621,900	620,386	1,514	973,250
...	130,000	(9,300)	...	(111,206)	...	9,494	9,494	...	...
...	92,000	...	...	...	...	92,000	70,183	21,817	64,948
...	35,000	(1,800)	...	(33,200)	...	...	...	...	31,500
...	11,000	...	...	...	...	11,000	...	11,000	9,454
...	165,000	...	...	...	...	165,000	...	165,000	129,519
...	13,245,000	...	...	356,461	1,983,239	15,584,700	15,584,700	...	13,761,823
...	6,417,000	...	...	1,300,000	...	7,717,000	7,664,257	52,743	3,007,312
...	49,842,000	...	...	(1,390,336)	...	48,451,664	47,420,492	1,031,172	41,808,150
...	1,583,000	...	...	37,221	...	1,620,221	1,602,249	17,972	709,477
...	16,462,000	...	...	...	459,724	16,921,724	16,921,724	...	16,264,818

1,373,000	...	...	1,800,000	...	3,173,000	...	United Nations Angola Verification Mission (\$1,040,000 US)	2,992,271	180,729	...	1,031,947
7,400,000	...	...	...	...	7,400,000	...	Contributions for projects and development activities resulting from Francophone Summits	7,399,609	391	...	7,399,142
90,000	(4,500)	...	...	...	85,500	...	Inter-American Drug Abuse Control Commission	85,500	...	...	90,000
1,669,000	...	...	...	...	1,669,000	...	United Nations Iraq-Kuwait Observer Mission (\$1,263,600 US)	692,662	976,338	...	1,132,017
1,455,000	...	...	...	...	1,455,000	...	United Nations Observer Mission in El Salvador (\$1,101,600 US)	502,632	952,368	...	1,351,906
42,254,000	(5,000,000)	...	(30,129,232)	...	7,124,768	...	United Nations Transitional Authority in Cambodia (\$32,000,000 US)	1,218,045	5,906,723	...	17,077,013
1,797,000	...	...	(1,300,000)	...	497,000	...	United Nations Mission for Referendum in the Western Sahara (\$1,360,800 US)	...	497,000	...	...
42,783,000	...	...	34,024,278	...	76,807,278	...	United Nations Protection Force (Yugoslavia) (\$32,400,000 US)	74,787,497	2,019,781	...	46,295,612
42,783,000	...	...	(19,191,000)	...	23,592,000	...	United Nations Operations in Somalia (\$32,400,000 US)	20,455,859	3,136,141	...	44,468,695
12,940,000	...	...	...	...	12,940,000	...	United Nations Operations in Mozambique (\$9,800,000 US)	8,486,283	4,453,717	...	8,067,457
691,000	...	...	750,000	...	74,589	...	Preparatory Commission for the Organization for the Prohibition of Chemical Weapons (\$532,000 US)	1,515,589	...	...	310,000
1,900,000	...	...	5,900,000	...	7,800,000	...	United Nations Operations in Rwanda (\$1,438,903 US)	7,676,905	123,095	...	2,112,114
4,387,000	...	...	(35,000)	...	273,854	...	Contributions for Canadian participation in the activities and institutions of the Conference on Security and Cooperation in Europe (19,541,116 Finnish Markka)	4,625,854	...	...	...
434,000	...	...	35,000	...	12,741	...	Contributions for non-proliferation, arms control and disarmament (3,819,212 Austrian Shillings)	481,741	...	...	...
760,000	...	...	672,241	...	1,432,241	...	United Nations Forces in Cyprus (\$575,561 US)	91,198	91,198	...	349,518
1,000,000	...	...	6,150,000	...	7,150,000	...	United Nations Mission in Haiti (\$757,318 US)	7,024,048	125,952	...	57,074
1,000,000	...	...	...	...	1,000,000	...	United Nations Observer Mission in Liberia (\$757,318 US)	254,175	745,825	...	1,970,310
...	...	...	736,492	...	736,492	...	United Nations Mission in Georgia	690,956	45,536	...	102,075
...	...	...	...	...	...	...	Canadian International Peacekeeping Training Centre	3,000,000	...	...	...
...	...	...	150,000	...	150,000	...	FAO Place/Lester B. Pearson Monument	150,000	...	...	...
...	...	...	250,260	...	750,260	...	United Nations Drug Control Program	750,260	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	7,496,300
310,041,000	(1,531,300)	...	(1,585,734)	...	313,190,172	...	Legal and consular affairs	292,523,603	20,666,569	...	268,516,159
25,000	...	...	...	...	25,000	...	Permanent Court of Arbitration (31,998 Netherlands Guilders)	24,001	999	...	19,894
16,011,000	...	...	(800,600)	...	15,210,400	...	Communications and culture	15,210,400	...	...	15,291,000
...	...	...	...	...	...	...	Payments to the Canadian Broadcasting Corporation for the operations of Radio Canada International	...	...	...	...

Transfer Payments—Continued

Transfer Payments - Continued											
Source of authorities						Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers			Total available for use		Used in the current year		Variance under or (over)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments			\$	\$	\$	\$
\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	4,437,000	...	...	55,773	288,811	4,781,584	Bilateral relations and operations between Canada and the Asia-Pacific Region	4,781,584	...	...	4,331,166
...	805,000	...	...	...	35,763	840,763	Inter-American Institute for Cooperation on Agriculture (\$3,360,586 US)	840,763	...	...	761,005
...	3,000,000	(240,800)	...	(267,600)	...	2,491,600	Roosevelt Campello International Park Commission (\$610,000 US)	2,488,405	3,195	...	2,975,538
...	135,000	...	...	33,511	...	168,511	Contributions under the Japan Science and Technology Fund	168,510	1	...	134,491
...	220,000	(11,000)	...	(15,737)	...	193,263	Contributions to promote trade and investment with Europe	186,906	6,357	...	202,046
...	653,000	(33,000)	...	...	...	620,000	Contributions for technology development	620,000	...	...	653,000
...	180,000	...	...	...	...	180,000	Asia-Pacific Foundation of Canada for program administration	180,000	...	...	180,000
...	11,387,000	...	...	...	451,701	11,838,701	Canadian Foundation for the Americas	11,838,701	...	...	9,396,563
...	260,000	...	...	(12,499)	...	247,501	Organization of American States	245,757	1,744	...	238,316
...	16,900,000	94,550,000	...	2,800,000	...	114,250,000	Contributions to business to promote trade in the Asia-Pacific Region	114,170,841	79,159	...	84,028,977
...	13,029,000	(100,000)	...	...	...	13,029,000	Contributions for assistance to countries of Central and Eastern Europe and the former Soviet Union	12,952,652	76,348	...	10,041,253
...	250,000	...	...	100,000	...	250,000	Pan American Health Organization	250,000	...	...	250,000
...	315,000	...	...	31,920	...	346,920	Asia-Pacific Foundation for Pacific economic cooperation	346,920	...	...	328,080
...	223,000	...	...	...	...	223,000	Asia-Pacific Economic Cooperation	110,223	112,777	...	195,619
...	225,000	...	...	...	...	225,000	International Conference on the Former Yugoslavia (\$168,560 US)	225,000	...	...	...
...	...	...	...	654,326	...	654,326	Canada-China Trade Council	654,326	...	...	...
...	...	...	...	1,500,000	...	1,500,000	Contributions for Humanitarian Assistance	1,500,000	...	...	...
...	...	...	...	250,000	...	250,000	Korean Peninsula Energy Development Organization	1,500,000	...	...	...
...	...	...	...	150,000	...	150,000	Harbourfront Centre	250,000	...	...	...
...	...	...	...	...	...	...	Metropolitan Halifax Chamber of Commerce	150,000	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	14,057,932
...	52,019,000	94,165,200	...	5,279,694	776,275	152,240,169		151,960,588	279,581	...	121,773,986
...	428,282,000	94,558,400	...	(2,049,988)	9,345,256	530,135,668	Total—Contributions	508,485,510	21,650,158	...	454,279,655

Departmental Summary by Activity									
...	264,000	...	240,433	...	504,433	...	501,828	2,605	14,000
...	19,170,000	...	(6,796,638)	...	14,365,862	...	13,783,717	582,145	14,138,527
...	32,266,000	(68,000)	...	...	36,106,827	...	35,988,568	118,259	29,540,089
...	310,331,100	(1,079,500)	...	...	313,905,911	...	293,239,342	20,666,569	269,456,159
...	4,894,000	...	(82,000)	...	4,812,000	...	4,811,001	999	4,736,912
...	36,979,500	(13,299)	...	...	35,927,601	...	35,923,198	4,403	36,224,320
...	56,357,000	94,044,200	...	...	156,491,423	...	156,211,842	279,581	135,546,156
...	268,000	(900)	...	...	27,084	...	294,184	...	280,430
...	460,529,600	94,875,001	...	...	562,408,241	...	540,753,680	21,654,561	489,936,593
Total Department									

Canadian International Development Agency									
Grants									
...	1,000,000	...	...	...	1,000,000	...	1,000,000	...	1,000,000
...	5,000,000	...	...	...	5,000,000	...	5,000,000	...	5,000,000
...	146,400,000	...	...	...	146,637,601	...	146,637,602	(1)	165,334,735
...	140,900,000	...	...	...	130,779,445	...	130,779,444	1	140,195,662
...	155,000,000	...	...	...	57,850,504	...	57,845,587	4,917	75,351,240
...	20,200,000	...	...	...	20,150,075	...	20,141,317	8,758	20,075,000
...	468,500,000	...	...	...	361,417,625	...	361,403,950	13,675	406,956,637

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry				
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	82,800,000	1	...	19,296,983	...	102,096,984	...	82,052,000
...	8,900,000	...	...	(263,515)	...	8,636,485	...	11,556,522
...	91,700,000	1	...	19,033,468	...	110,733,469	...	93,608,522
...	560,200,000	1	...	(88,048,907)	...	472,151,094	...	500,565,159
Contributions								
Partnership program								
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto								
...	88,000,000	...	...	96,477,790	...	184,477,790	...	163,821,530
...	500,000	...	...	(375,003)	...	124,997	...	284,743

Incentives to Canadian, international and developing country private investors, institutions, organizations, and governments in support of industrial cooperation programs, projects and activities as well as special program and project expenses directly related thereto	72,300,000	...	...	(1,664,732)	...	70,635,268	...	70,631,056	4,212	...	72,828,172
Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto	100,000	...	...	88,150	...	188,150	...	188,140	10	...	100,000
Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	100,000	...	...	53,681,845	...	53,781,845	...	53,781,844	1	...	48,848,774
Contribution to the Inter-American Development Bank	2,600,000	...	...	(87,351)	...	2,512,649	...	2,512,648	1	...	2,413,828
...	163,600,000	...	...	148,120,699	...	311,720,699	...	311,710,755	9,944	...	288,298,047
National initiatives											
Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and to Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto	880,800,000	...	...	(28,853,891)	...	851,946,109	...	746,409,117	105,536,992	...	789,511,213
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto	165,200,000	...	...	(36,913,913)	...	128,286,087	...	128,286,087	...	...	130,377,567
Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto	100,000	...	...	3,519,016	...	3,619,016	...	3,619,016	...	...	8,581,000

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	4,800,000	...	...	(15,000)	...	4,785,000	59,200	...	4,379,000
...	1,050,900,000	...	...	(62,263,788)	...	988,636,212	883,040,020	105,596,192	932,848,780
...	1,214,500,000	...	...	85,856,911	...	1,300,356,911	1,194,750,775	105,606,136	1,221,146,827
Total—Contributions						1,300,356,911	1,194,750,775	105,606,136	1,221,146,827
Other transfer payments									
Partnership program									
(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>									
...	133,200,000	33,000,000	...	...	170,294,911	336,494,911	336,494,911	...	168,400,000
...	133,200,000	33,000,000	...	...	170,294,911	336,494,911	336,494,911	...	168,400,000
Total—Other transfer payments						336,494,911	336,494,911	...	168,400,000
Program Summary by Activity									
...	765,300,000	33,000,000	...	41,038,324	170,294,911	1,009,633,235	1,009,609,616	23,619	863,654,684
...	1,142,600,000	1	...	(43,230,320)	...	1,099,369,681	993,737,491	105,632,190	1,026,457,302
...	1,907,900,000	33,000,001	...	(2,191,996)	170,294,911	2,109,002,916	2,003,347,107	105,655,809	1,890,111,986
...	2,368,429,600	127,875,002	...	(4,560,696)	179,667,251	2,671,411,157	2,544,100,787	127,310,370	2,380,048,579

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Department (External Affairs)				
Budgetary (respendable revenues)				
Bilateral relations and operations	...	72,291	...	...
Canadian Business Centres	49,881,000	49,279,060	46,620,389	...
Passports	...	253,768	...	...
Adjustment to Payables at Year End	49,881,000	49,605,119	46,620,389	...
Total budgetary				
Non-budgetary (respendable receipts)				
Loans and advances to personnel posted abroad	...	9,553,857	9,514,463	...
Advances to fund posts abroad	...	846,109,356	710,349,793	...
Total non-budgetary	...	855,663,213	719,864,256	...
Total Department—				
Budgetary	49,881,000	49,605,119	46,620,389	...
Non-budgetary	...	855,663,213	719,864,256	...
Export Development Corporation				
Non-budgetary (respendable receipts)				
Loan repayments	60,200	256,813,978	98,832,919	...
Total Program—Non-budgetary	60,200	256,813,978	98,832,919	...
Total Ministry—				
Budgetary	49,881,000	49,605,119	46,620,389	...
Non-budgetary	60,200	1,112,477,191	818,697,175	...

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department (External Affairs)				
Tax Revenues—				
Goods and services tax	1,429	1,260	1,429	1,260
Total Tax Revenues	1,429	1,260		
Non-Tax Revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Personnel posted abroad	481,557	547,825	481,557	547,825
Other accounts—	...	77	...	77
Remitted revolving fund surpluses	15,919	12,030	15,919	12,030
Interest on Mission Bank Accounts	497,476	559,932	497,476	559,932
Refunds of previous years' expenditures—				
Accountable advances	233,834	654,396	233,834	654,396
Canada's share of unexpended balances of prior year assessed contributions to international organizations	12,006	80,556	12,006	80,556
Program for Export Market Development—				
Contributions	4,250,480	3,249,279	4,250,480	3,249,279
Other grants and contributions	1,809,260	124,370	1,809,260	124,370
Sundries	7,159,679	5,759,527	7,159,679	5,759,527
Adjustments of Prior Year's Payables at Year End	6,431,320	25,531,451	6,431,320	25,531,451
	19,896,579	35,399,579	19,896,579	35,399,579
Privileges, licences and permits—				
Import/export permits	6,542,947	5,181,577	6,542,947	5,181,577
Rental of staff accommodations	16,842,796	17,618,086	16,842,796	17,618,086
Rental of Crown-held automobiles and commuting transportation charges	73,461	92,725	73,461	92,725
Rents collected from leasing program	90,000	...	90,000	...
Revenues from Crown provided transportation	45,832	65,401	45,832	65,401
Visa cost recoveries	96,875,511	61,928,642	96,875,511	61,928,642
Office accommodation and services provided to provincial governments	612,795	1,214,713	612,795	1,214,713
Revenues from Recreational Hardship Support Program	88,915	157,766	88,915	157,766
	121,172,257	86,258,910	121,172,257	86,258,910
Services and service fees—				
Consular services	522,760	495,044	522,760	495,044
Sundries	4,299	5,639	4,299	5,639
	527,059	500,683	527,059	500,683

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from sales—			NAFTA Secretariat (previously Canadian Secretariat)		
Sales of properties	17,413,401	13,706,332	Tax Revenues—		
Sundries	4,077,030	340,400	Goods and services tax	437	738
			Total Tax Revenues	437	738
Proceeds from the disposal of surplus Crown assets	21,490,431	14,046,732			
			Non-Tax Revenues—		
Other non-tax revenues—	2,954,504	5,562,792	Refunds of previous years' expenditures	...	5,015
Interest—Bank and investment interest	149,583	94,958	Other non-tax revenues	6,249	388,246
Services rendered on behalf of Passport Office	4,447,484	4,447,460	Total Non-Tax Revenues	6,249	393,261
Fairs and missions	...	63,016	Total Program	6,686	393,999
Sundries	515,076	1,259,191			
	5,112,143	5,864,625	Export Development Corporation		
Total Non-Tax Revenues	171,650,449	148,193,253	Non-Tax Revenues—		
Total Department	171,651,878	148,194,513	Return on investments— ⁽¹⁾		
			Loans, investments and advances—		
Canadian International Development Agency			Development of export trade	59,589,830	45,609,087
Non-Tax Revenues—			Refunds of previous years' expenditures—		
Return on investments— ⁽¹⁾			Adjustments to prior year allowance	8,401,461	...
Loans, investments and advances—			Other non-tax revenues—		
International development assistance—Loans	3,376,908	2,347,526	Sundries	31,250,205	36,395,119
to developing countries			Total Program	99,241,496	82,004,206
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	6,799,789	7,857,390	International Joint Commission		
Repayment of loans to developing countries	12,316,643	5,105,221	Non-Tax Revenues—		
Adjustments of Prior Year's Payables at Year End	1,963,128	206,106	Refunds of previous years' expenditures	435,721	304,081
	21,079,560	13,168,717			
Services and service fees—			Proceeds from the disposal of surplus Crown assets		
Services and commitment charges on loans to developing	126,288	252,236	Other non-tax revenues—	2,632	136
countries			United States share of expenses of the regional office—		
Proceeds from the disposal of surplus Crown assets	17,310	11,308	Windor	190,827	339,967
			Receipt from other expenditures	5	22
Other non-tax revenues	924,463	645,836	Receipt from other departments	...	7
				190,832	339,996
Total Program	25,524,529	16,425,623	Total Program	629,185	644,213

	Current year	Previous year
	\$	\$
Northern Pipeline Agency⁽²⁾		
Non-Tax Revenues—		
Refunds of previous years' expenditures	103	92,991
Other non-tax revenues—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd.	302,918	154,891
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	30,400	30,400
	333,318	185,291
Total Program	333,421	278,282⁽²⁾
Ministry Summary		
Tax Revenues—		
Goods and services tax	1,866	1,998
Total Tax Revenues	1,866	1,998
Non-Tax Revenues—		
Return on investments	63,464,214	48,516,545
Refunds of previous years' expenditures	49,813,424	48,970,383
Privileges, licences and permits	121,172,257	86,258,910
Services and service fees	653,347	752,919
Proceeds from sales	21,490,431	14,046,732
Proceeds from the disposal of surplus Crown assets	2,974,446	5,574,236
Other non-tax revenues	37,817,210	43,819,113
Total Non-Tax Revenues	297,385,329	247,938,838
Total Ministry	297,387,195	247,940,836⁽²⁾

(1) Interest unless otherwise indicated.

(2) During the year, Northern Pipeline Agency was transferred from the Ministry of Natural Resources (Energy, Mines and Resources in 1993-94). Therefore, the previous year's revenues have been restated by \$278,282.

SECTION 10

1994-95

PUBLIC ACCOUNTS

Governor General

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Objective

To enable the Governor General of Canada to perform his/her constitutional role; and to provide for the administration of Honours.

Activity Description

Governor General

Provides for the payment of the Governor General's salary and of the costs of operating the Governor General's office and residences, including travel in Canada and travel and representation abroad.

Honours

Provides for the administration of the Regulations of the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Police, Corrections and Fire Services Exemplary Service Medals, the Canadian Forces Meritorious Service Cross and the Special Service Medal; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	9,278,000	...	...	9,278,000	1				
...	...	758,267	...	758,267	1d				
...	...	...	129,282	129,282					
...	9,278,000	758,267	129,282	10,165,549		10,153,680	11,869	...	9,271,166
...	92,000	...	5,400	97,400	(S)	97,400	...	...	97,400
...	255,000	...	(97,287)	157,713	(S)	157,713	...	...	141,462
...	700,000	...	...	700,000	(S)	700,000	...	...	687,000
380	...	...	217	597	(S)	335	45	217	615
380	10,325,000	758,267	37,612	11,121,259		11,109,128	11,914	217	10,197,643
								</	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governor General	8,867,747	8,667,330	400,000	584,286	...	...	...	...	...	...	...	9,263,747	9,251,616	...	9,263,747	9,251,616
Honours	1,544,186	1,544,186	...	...	...	...	...	...	...	...	...	1,544,186	1,544,186	...	1,544,186	1,544,186
Former Governors General	143,613	143,613	...	...	169,713	169,713	169,713	169,713	...	...	...	313,326	313,326	...	313,326	313,326
Total Ministry—Budgetary	10,551,546	10,355,129	400,000	584,286	169,713	169,713	169,713	169,713	...	...	...	11,121,259	11,109,128	...	11,121,259	11,109,128

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers			Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...									
...	13,000	...	...	(1,000)	...	12,000	...	...	12,000
...	255,000	...	...	...	(97,287)	157,713	...	...	141,462
...	268,000	...	...	(1,000)	(97,287)	169,713	...	...	153,462

(S) Statutory transfer payment.

Grants
Former Governors General
Grants to surviving spouses of former Governors General to provide for expenses incurred in the performance of Crown-related activities
(S) Annuities payable under the *Governor General's Act*

Revenues

	Current year	Previous year
	\$	\$
Tax Revenues—		
Goods and services tax	4,361	4,143
Total Tax Revenues	4,361	4,143
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Adjustments of Prior Year's Payable at Year End	...	1,003
Proceeds from the disposal of surplus Crown assets	217	995
Other non-tax revenues	31,553	32,175
Total Non-Tax Revenues	31,770	34,173
Total Ministry	36,131	38,316

SECTION 11

1994-95

PUBLIC ACCOUNTS

Health

Department (National Health and Welfare)

Hazardous Materials Information Review Commission

Medical Research Council

Patented Medicine Prices Review Board

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Department (National Health and Welfare)

Health Program

Objective

The objective of the Health Program is to protect, preserve and improve all aspects of Canadians' health.

Activity Description

Food safety, quality and nutrition

Identifies, advises on, assesses and manages risks and benefits to human health associated with food to ensure that the Canadian food supply is safe, nutritious and of high quality.

Drug safety, quality and efficacy

Identifies, advises on, assesses and manages risks and benefits to human health associated with the manufacture, sale and use of drugs and cosmetics.

Environmental quality and hazards

Identifies, advises on, assesses and manages the risks and benefits to human health and safety associated with natural and technological environments, medical and radiation-emitting devices, and with chemical and other consumer products.

National health surveillance

Provides national leadership and coordination in the identification, investigation, monitoring and control and prevention of human disease through national surveillance and disease control programs including monitoring the occurrence and cause of communicable and non-communicable diseases.

Health insurance

Administers the *Canada Health Act*; monitors and assesses the compatibility of provincial and territorial health care insurance plans with the *Canada Health Act*; makes transfer payments to the provinces and territories for insured health services and certain extended health care services; develops expertise in, and provides assistance to, health insurance plans and programs; and provides policy advice on the *Canada Health Act*.

Programs and services

Provides programs and national leadership in health promotion, disease prevention and fitness; promotes research and the development of expertise in the physical and mental health, social and fitness fields; provides national leadership and professional and consultative services to aid in the development, operation and change of health and social programs; and undertakes activities in the area of family violence, women, seniors and children, particularly those at risk.

Indian and northern health services

Assists Inuit, status Indians and residents of the Yukon to attain a level of health comparable to that of other Canadians living in similar locations by providing or arranging for the provision of health-related goods and services to this population when they are not provided by provincial or territorial health insurance plans or programs, or through other forms of third party coverage.

Public service health

Provides a program of occupational and environmental health services which protects and preserves the health of federal public servants, as it relates to the work place, under authority delegated by the Treasury Board.

Health advisory and assessment services

Assists Canadians, and/or the travelling public in protecting and preserving their health or determines their medical eligibility for certain benefits and types of licenses by providing professional advice and assistance in the areas of civil aviation medicine, emergency services, medical-advisory services and quarantine and regulatory services.

Policy and consultation

Supports the development and delivery of health programs by undertaking health policy research and analysis; developing and coordinating the strategic planning process within the Department; managing consultation strategies and coordinating Federal/Provincial/Territorial consultations; managing the Secretariat for Canada's Drug Strategy; managing the Women's Health Bureau; coordinating the administration of the access to information and privacy legislation in the Department; developing Canada's position on international health issues, advising on bilateral relations with foreign governments; monitoring international health matters; managing program evaluation; coordinating departmental communications activities; and providing technical services to support the Department's communications responsibilities.

Program management

Provides the Minister, the Deputy Minister and the Associate Deputy Minister with advice and support; provides related professional organizations, associations, interest groups and the public with assistance and information in the appropriate subject areas; is the focal point for liaison and coordination with the provincial and territorial ministers of health and for monitoring the work of federal-provincial advisory committees and work-

ing groups; and provides services to the Department in the areas of planning and financial administration, human resources, information management, internal audit and assets management.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Activity Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the *Hazardous Products Act*, Canada Labour Code and various provincial and territorial legislation concerning occupational health and safety. An exemption is valid for a three-year period after which the claimant may

re-apply. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential business information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

Medical Research Council

Objective

To improve the health of Canadians through the promotion and support of excellent basic, clinical and applied research in the health sciences.

Activity Description

Grants and scholarships

Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions may be expected and in fields or regions where research is not adequately developed; support for private sector-university collaboration in research; and support for symposia, international scientific activities and the exchange of scientists.

Administration

Scientific, technical and administrative support.

Patented Medicine Prices Review Board

Objective

To ensure that prices charged by patentees for patented medicines sold in Canada are, in the opinion of the Board, not excessive; and to monitor and report annually to Parliament on the price trends of all medicines and on the amount of pharmaceutical research and development done by patentees in Canada.

Activity Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board gathers information on the prices charged by patentees for patented medicines in Canada, analyses that data and takes action to reduce prices which are deemed to be excessive either informally, through voluntary compliance or formally, through hearings and the issuance of remedial orders. The Board also prepares an annual report to Parliament on pricing trends of all medicines and on research and development in the pharmaceutical industry in Canada.

Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department (National Health and Welfare)									
Health Program									
...	944,202,000	...	...	944,202,000	1	Operating expenditures			
...	...	42,190,862	...	42,190,862	1b	Operating expenditures			
...	...	...	(12,025,553)	(12,025,553)		Transfer to: Vote 5			
...	...	...	(6,191,535)	(6,191,535)		Vote 10			
...	944,202,000	42,190,862	(18,217,088)	968,175,774		Total—Vote 1	964,086,940	4,088,834	955,650,621
Capital expenditures									
...	69,580,000	...	...	69,580,000	5	Capital expenditures			
...	...	4,844,000	...	4,844,000	5b	Capital expenditures			
...	...	1	...	1	5d	Transfer of \$12,025,553 from Health Vote 1			
...	...	...	12,025,553	12,025,553		Transfer from Vote 1			
...	69,580,000	4,844,001	12,025,553	86,449,554		Total—Vote 5	84,743,274	1,706,280	49,554,617
Grants and contributions									
...	411,797,000	...	...	411,797,000	10	Grants and contributions			
...	...	32,594,000	...	32,594,000	10b	Grants and contributions			
...	...	22,343,965	...	22,343,965	10d	Transfer of \$6,191,535 from Health Vote 1			
...	...	...	6,191,535	6,191,535		Transfer from Vote 1			
...	411,797,000	54,937,965	6,191,535	472,926,500		Total—Vote 10	459,934,483	12,992,017	367,557,335
...	48,645	...	...	48,645	(S)	Minister of Health—Salary and motor car allowance	48,645	...	45,169
...	6,713,000,000	743,000,000	110,089,000	7,566,089,000	(S)	Payments for insured health services and extended health care services	7,566,089,000	...	7,232,090,000
...	39,608,000	...	...	39,608,000	(S)	Contributions to employee benefit plans	39,608,000	...	50,035,640
97,821	...	...	354,866	452,687	(S)	Spending of proceeds from the disposal of surplus Crown assets	398,975	...	202,679
...	...	...	18,919	18,919	(S)	Refunds of amounts credited to revenues in previous years	18,919	...	47,738
97,821	8,178,235,645	844,972,828	110,462,785	9,133,769,079		Total Department—Budgetary	9,114,928,236	18,787,131	8,655,183,799 ⁽¹⁾
Hazardous Materials Information Review Commission									
...	1,268,000	...	...	1,268,000	15	Program expenditures	1,052,333	215,667	1,104,937
...	113,000	...	...	113,000	(S)	Contributions to employee benefit plans	113,000	...	103,000
...	...	...	601	601	(S)	Spending of proceeds from the disposal of surplus Crown assets	601	...	...

...	...	...	...	4,872	4,872	...	...	9,000
...	1,381,000	...	...	4,872	5,473	1,386,473	Total Program—Budgetary	...
...	...	...	...	...	...	...	Medical Research Council	...
...	7,205,000	...	...	...	...	7,205,000	Operating expenditures	...
...	...	212,000	...	...	...	212,000	Operating expenditures	...
...	7,205,000	212,000	...	...	...	7,417,000	Total—Vote 20	...
...	240,265,000	...	...	...	...	240,265,000	Grants	...
...	...	17,756,000	...	...	...	17,756,000	Grants	...
...	240,265,000	17,756,000	...	...	...	258,021,000	Total—Vote 25	...
238	...	...	...	1,209	1,447	...	Spending of proceeds from the disposal of surplus	...
...	483,000	...	...	...	...	483,000	Crown assets	...
...	...	...	...	792	792	792	Contributions to employee benefit plans	...
...	...	...	...	...	...	...	Collection agency fees	...
238	247,953,000	17,968,000	2,001	265,923,239	2,001	265,923,239	Total Program—Budgetary	258,421,068
...	...	...	...	...	...	...	Patented Medicine Prices Review Board	...
...	3,110,000	...	...	...	...	3,110,000	Program expenditures	...
1,155	...	...	44	1,199	44	1,111	Spending of proceeds from the disposal of surplus	...
...	261,000	...	...	261,000	...	261,000	Crown assets	...
...	...	...	...	...	...	...	Contributions to employee benefit plans	...
1,155	3,371,000	...	44	3,372,199	44	3,016,059	Total Program—Budgetary	3,136,731
99,214	8,430,940,645	862,940,828	110,470,303	9,404,450,990	9,384,282,733	20,113,292	Total Ministry—Budgetary	54,965

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) The 1993-94 expenditures have been restated to reflect transfers of responsibilities totalling \$5,439,226 from Industry (Industry, Science and Technology in 1993-94), \$80,723,545 to Canadian Heritage (Communications in 1993-94) and \$27,471,869,443 to Human Resources Development (Employment and Immigration in 1993-94).

Programs by Activity

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-Budgetary		Total	
	Total authorities for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (National Health and Welfare)												
Health Program	49,204,179	48,954,179	3,156,302	3,156,302	25,000	10,000	...	...	...	...	52,385,481	52,120,481
Food safety, quality and nutrition												
Drug safety, quality and efficacy	64,902,144	64,652,144	2,932,608	2,932,608	436,000	305,875	...	...	...	...	68,270,752	67,890,627
Environmental quality and hazards	48,693,139	48,127,118	4,823,720	4,823,720	522,000	422,789	2,971,000	2,654,979	...	...	51,067,859	50,718,648
National health surveillance	31,844,686	31,594,686	1,618,883	1,618,883	...	...	...	...	...	...	33,463,569	33,213,569
Health insurance	1,567,565	1,567,565	30,018	30,018	7,566,089,000	7,566,089,000	...	...	...	...	7,567,686,583	7,567,686,583
Programs and services	73,432,555	70,381,782	1,505,500	1,411,432	155,714,000	144,187,009	...	...	...	...	230,652,055	215,980,223
Indian and northern health services	606,722,842	606,296,247	15,689,600	15,209,659	312,687,500	311,608,704	16,300,000	15,873,490	...	...	918,799,942	917,241,120
Public service health	29,421,197	29,421,197	1,325,000	838,400	...	...	...	...	...	...	30,746,197	30,259,597
Health advisory and assessment services	6,108,213	6,108,213	99,000	64,634	...	...	...	...	...	...	6,207,213	6,172,847
Policy and consultation	16,791,374	16,791,374	230,294	230,294	3,542,000	3,400,106	...	...	...	...	20,563,668	20,421,774
Program management	98,887,131	98,833,024	55,038,629	54,389,743	...	...	...	...	...	...	153,925,760	153,222,767
Sub-total	1,027,575,025	1,022,727,529	86,449,554	84,705,693	8,039,015,500	8,026,023,483	19,271,000	18,528,469	...	...	9,133,769,079	9,114,928,236
Revenues credited to the vote	(19,271,000)	(18,528,469)	...	...	...	...	(19,271,000)	(18,528,469)	...	...	...	...
Total Department—Budgetary	1,008,304,025	1,004,199,060	86,449,554	84,705,693	8,039,015,500	8,026,023,483	...	...	...	...	9,133,769,079	9,114,928,236
Hazardous Materials Information Review Commission—Budgetary	1,386,473	1,170,806	...	...	...	...	...	...	...	...	1,386,473	1,170,806
Medical Research Council												
Grants and scholarships	...	...	...	...	258,021,000	257,633,570	...	...	...	...	258,021,000	257,633,570
Administration	7,574,239	7,191,279	328,000	342,783	...	...	...	...	...	...	7,902,239	7,534,062
Total Program—Budgetary	7,574,239	7,191,279	328,000	342,783	258,021,000	257,633,570	...	...	...	...	265,923,239	265,167,632
Patented Medicine Prices Review Board—Budgetary	3,272,815	2,916,675	99,384	99,384	...	...	...	...	...	...	3,372,199	3,016,059
Total Ministry—Budgetary	1,020,537,552	1,015,477,820	86,876,938	85,147,860	8,297,036,500	8,283,657,053	...	...	...	...	9,404,450,990	9,384,282,733

Source of authorities					Adjustments and transfers					Disposition of authorities				
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	Department (National Health and Welfare)							
	Main Estimates	Supplementary Estimates					Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	15,000	...	...	...	...	15,000	Health Program Grants						313,000
...	100,000	...	...	...	...	100,000	Food safety, quality and nutrition National Food Distribution Centre						100,000
...	5,000	...	...	...	...	5,000	Environmental quality and hazards World Health Organization International Commission on Radiological Protection						5,000
...	105,000	...	...	...	...	105,000	Programs and services Grants to national voluntary health organizations to assist with the operating costs of national offices Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research						105,000
...	2,749,000	...	...	...	...	2,749,000	Grant to the Canadian Centre on Substance Abuse to continue its operations in respect of alcohol and drug abuse prevention, public education, treatment and rehabilitation activities						2,298,250
...	7,659,000	2,840,000	...	(1,480,000)	...	9,019,000	Grant to the National Cancer Institute of Canada to permit the awarding of research grants under the Breast Cancer Research Challenge						7,306,232	
...	1,420,000	...	...	...	...	1,420,000							1,420,000
...	...	2,000,000	...	...	...	2,000,000							2,000,000
...	11,828,000	4,840,000	...	(1,480,000)	...	15,188,000							13,024,482	
...	...	...	...	...	...	...	Indian and northern health services Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies						2,163,518
...	100,000	200,000	...	...	...	300,000							246,655
...	...	...	...	...	...	...							53,345
...	...	...	...	...	...	...							96,500

Transfer Payments—Continued

Source of authorities											Disposition of authorities				
Available from previous years	As shown in				Adjustments and transfers			Total available for use	Policy and consultation	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments										
\$	\$	\$	\$	\$	\$	\$	\$			\$	\$	\$	\$		
...	97,000	...	...	...	...	...	97,000	Membership fees to international organizations		75,000	22,000	...	69,948
...	...	...	...	500,000	...	...	500,000	Grants to eligible non-profit international organizations in support of their projects or program on Health		500,000	...	...	...
...	1,100,000	200,000	...	...	...	...	1,300,000	Grants to the International Agency for Research on Cancer		1,281,451	18,549	...	1,160,789
...	80,000	...	...	...	...	...	80,000	Grants to the World Health Organization and the Pan American Health Organization in support of their programs on Health and the Environment		80,000	...	...	80,000
...	5,000	...	...	...	...	...	5,000	Grants to voluntary health and social services organizations under the Thérèse Casgrain Award		...	5,000	...	...
...	1,282,000	200,000	...	500,000	...	...	1,982,000			1,936,451	45,549	...	1,310,737
...	13,330,000	5,240,000	...	(980,000)	...	...	17,590,000	Total—Grants		15,312,588	2,277,412	...	15,368,068
Contributions															
...	...	...	...	10,000	...	...	10,000	Food safety, quality and nutrition		10,000	...	...	...
...	...	...	...	...	...	...	...	Contributions made to non-profit organizations engaged in activities related to Health Protection		...	...	...	...
...	...	...	...	436,000	...	...	436,000	Drug safety, quality and efficacy		...	...	...	...
...	...	...	...	...	...	...	...	Contributions made to non-profit organizations engaged in activities related to Health Protection		305,875	130,125	...	...
...	3,200,000	...	...	(3,200,000)	...	...	...	Contributions to all institutions, corporations, societies (with the exception of departments, agencies and corporations of the Government of Canada) including Canadian universities and hospitals, provincial and municipal departments and agencies and societies of health professionals, and Canadian citizens and landed immigrants in support of the National AIDS Program		...	...	...	3,400,000
...	3,200,000	...	...	(2,764,000)	...	...	436,000			305,875	130,125	...	3,400,000

[illegible]

Transfer Payments—Continued

Source of authorities										Disposition of authorities				
Available from previous years	As shown in				Adjustments and transfers					Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use								
\$	\$	\$	\$	\$	\$	\$								
...	6,888,000	...	...	122,980	...	7,010,980	of national scope that significantly improve community, institutional, systems and government response to the problem. Priorities include projects that foster cooperation among government, non-government and voluntary sectors and activities related to family violence public awareness, prevention, treatment, training and research Contributions to groups of seniors and their organizations that enable them to plan, operate and manage projects which are beneficial to themselves and our communities Contributions to voluntary, non-government, non-profit groups and organizations, professional associations, educational institutions, social or health service agencies and other para-public organizations which involve seniors in the design and delivery of projects which improve their quality of life and independence, encourage and support the self-care and mutual aid efforts of seniors and promote the availability and accessibility of resources which support the social welfare, health and education of seniors Contributions to businesses, labour and provincial, territorial and local governments for projects that expand partnership with seniors to develop and test innovative models for services, that develop education and training programs, that make information on seniors' and aging issues more available and accessible, and that conduct forums and workshops to address emerging issues						
...	12,807,000	...	...	(8,579,549)	...	4,227,451							
...	12,100,000	...	...	(2,549,364)	...	9,550,636	8,337,137						
...	4,000,000	...	...	(2,719,765)	...	1,280,235	1,224,780						
							55,455							
							933,527							

of national scope that significantly improve community, institutional, systems and government response to the problem. Priorities include projects that foster cooperation among government, non-government and voluntary sectors and activities related to family violence public awareness, prevention, treatment, training and research

Contributions to groups of seniors and their organizations that enable them to plan, operate and manage projects which are beneficial to themselves and our communities

Contributions to voluntary, non-government, non-profit groups and organizations, professional associations, educational institutions, social or health service agencies and other para-public organizations which involve seniors in the design and delivery of projects which improve their quality of life and independence, encourage and support the self-care and mutual aid efforts of seniors and promote the availability and accessibility of resources which support the social welfare, health and education of seniors

Contributions to businesses, labour and provincial, territorial and local governments for projects that expand partnership with seniors to develop and test innovative models for services, that develop education and training programs, that make information on seniors' and aging issues more available and accessible, and that conduct forums and workshops to address emerging issues

government, non-profit groups or organizations, professional associations or educational institutions to support projects which demonstrate Canada's continuing commitment to action as a result of the World Summit for Children recommendations	...	5,921,000	...	...	...	5,921,000	...	4,451,748	1,469,252	...	5,554,154
Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventive and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	...	37,800,000	3,557,000	...	(1,273,000)	...	40,084,000	35,255,345	4,828,655	...	14,579,371
Contributions supporting administrative and project costs of various national and fitness and other organizations and agencies to encourage participation in physical activity	...	7,785,000	...	...	(528,000)	...	7,257,000	7,237,243	19,757	...	7,278,393
Contributions supporting the administrative and project expenses of ParticipACTION's public service advertising campaign designed to enhance Canadians' awareness and appreciation of the benefits of physical activity	...	900,000	...	...	528,000	...	1,428,000	1,423,000	5,000	...	1,452,809
Items not required for the current year	...	...	...	...	...	...	...	...	...	...	1,164,068
	...	137,874,000	8,817,000	...	(6,165,000)	...	140,526,000	131,162,527	9,363,473	...	102,793,276

Indian and northern health

services											
Contributions for integrated Indian and Inuit community based health care services	...	140,676,000	32,072,500	...	1,461,841	...	174,210,341	173,492,922	717,419	...	133,451,008
Payment to Indian bands, associations or groups for the control and provision of health services	...	31,788,000	8,308,465	...	11,164,170	...	51,260,635	51,260,635	...	...	32,945,707
Contributions to Indian bands, Indian and Inuit associations or groups or local governments and the governments of the Yukon and Northwest Territories for non-insured health services	...	50,988,000	...	...	5,292,133	...	56,280,133	55,995,133	285,000	...	52,848,600
Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	...	11,743,000	...	...	7,050,291	...	18,793,291	18,793,291	...	...	20,325,140
Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	...	2,615,000	...	...	(451,900)	...	2,163,100	2,163,035	65	...	2,573,106

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	903,000	...	...	...	903,000	901,988	1,012	...	897,500
...	1,027,000	...	...	50,000	1,077,000	1,055,045	21,955	...	964,130
...	16,068,000	...	...	(8,368,000)	7,700,000	7,700,000	...	...	...
...	255,808,000	40,380,965	...	16,198,535	312,387,500	311,362,049	1,025,451	...	244,005,191
Policy and consultation									
...	570,000	...	...	(84,259)	485,741	389,396	96,345	...	770,800
...	1,015,000	...	...	59,259	1,074,259	1,074,259	...	...	915,000
...	...	500,000	...	(500,000)	...	...	...	...	...
...	1,585,000	500,000	...	(525,000)	1,560,000	1,463,655	96,345	...	1,985,800
...	7,111,467,000	792,697,965	...	7,171,535	8,021,425,500	8,010,710,895	10,714,605	...	7,584,279,267
Program Summary by Activity									
...	15,000	...	...	10,000	25,000	10,000	15,000	...	313,000
...	3,200,000	...	...	(2,764,000)	436,000	305,875	130,125	...	3,400,000
...	105,000	...	...	417,000	522,000	422,789	99,211	...	105,000
...	...	...	...	...	...	...	...	...	5,000
...	6,713,000,000	743,000,000	...	110,089,000	7,566,089,000	7,566,089,000	...	...	7,232,090,000
...	149,702,000	13,657,000	...	(7,645,000)	155,714,000	144,187,009	11,526,991	...	116,336,107
...	255,908,000	40,580,965	...	16,198,535	312,687,500	311,608,704	1,078,796	...	244,101,691
...	2,867,000	700,000	...	(25,000)	3,542,000	3,400,106	141,894	...	3,296,537
...	7,124,797,000	797,937,965	...	6,191,535	8,039,015,500	8,026,023,483	12,992,017	...	7,599,647,335 ⁽¹⁾

Medical Research Council

Grants

Grants and scholarships

Grants and scholarships in aid of research

Grants to the Networks of Centres of Excellence

Total Program

Total Ministry

...	240,265,000	...	...	...	240,265,000	...	...	234,582,407	5,682,593	...	251,287,952
...	...	...	...	...	17,756,000	...	...	23,051,163	(5,295,163)	...	...
...	240,265,000	...	...	...	17,756,000	...	...	257,633,570	387,430	...	251,287,952
...	7,365,062,000	815,693,965	...	6,191,535	110,089,000	8,297,036,500	...	8,283,657,053	13,379,447	...	7,850,935,287 ⁽¹⁾

(S) Statutory transfer payment.

(1) The previous year's transfer payments have been restated to reflect transfers of responsibilities totalling \$75,800,882 to Canadian Heritage (Communications in 1993-94) and \$27,379,811,799 to Human Resources Development (Employment and Immigration in 1993-94).

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Department (National Health and Welfare)				
Health Program				
Budgetary (respendable revenues)				
Environmental quality and hazards	2,971,000	2,654,979	...	...
Indian and northern health services	16,300,000	15,873,490	...	...
Total Ministry—Budgetary	19,271,000	18,528,469	(1)	...

(1) The previous year's amounts have been restated to reflect transfers of responsibilities totalling \$96,008,000 to Human Resources Development (Employment and Immigration in 1993-94).

Revenues

	Current year		Previous year	
	\$		\$	
Department (National Health and Welfare)				
Health Program				
Tax Revenues—				
Goods and services tax	20,521	85,163		
Total Tax Revenues	20,521	85,163		
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Adjustments of Prior Year's Payables at Year End	8,329,339	4,847,978		
Refunds of purchased goods and services	1,475,954	1,408,724		
Refunds of capital expenditures	34,394	52,367		
Refunds of transfer payments	1,508,981	1,527,847		
Refunds of salary overpayments	...	27,618		
	11,348,668	7,864,534		
Privileges, licences and permits—				
Food and drug analysis fees	2,490,187	8,250		
Services and service fees—				
Inpatient services	12,952	13,404,345		
Outpatient services	1,075,412	3,960,586		
Cost sharing agreements	3,925,585	3,999,333		
Staff accommodation	1,003,846	1,094,542		
Concessions	142,932	116,625		
Radiation and dosimetry services	2,988	1,282,859		
Interest Blue Cross	...	71,397		
Sundries	90,999	116,678		
	6,254,714	24,046,365		
Proceeds from sales—				
Dietary revenues	114,229	144,450		
Pharmacy revenues	1,137	88,200		
Sundries	...	19,212		
	252,098	251,862		
Proceeds from the disposal of surplus Crown assets	354,866	300,500		
Other non-tax revenues—				
Food and drug penalties	111,344	90,684		
Food and drug seizures	3	15,264		
Opium and narcotic penalties	3,566,546	3,662,275		
Opium and narcotic seizures	48,765	1,403,220		

	Current year	Previous year
	\$	\$
Adjustment of prior years recoveries— Canada Pension Plan	188,000	98,000
Sundries	1,832,617	6,455,185
Total Non-Tax Revenues	2,020,617	6,553,185
Total Department	26,468,329	44,281,302⁽¹⁾
Hazardous Materials Information Review Commission		
Non-Tax Revenues—		
Refunds of previous years' expenditures— Refunds of previous years' expenditures Adjustments of Prior Year's Payables at Year End	44 ... 44	580 551 1,131
Services and service fees	485,697	373,972
Proceeds from the disposal of surplus Crown assets	601	...
Total Program	486,342	375,103
Medical Research Council		
Non-Tax Revenues—		
Refunds of previous years' expenditures— Refunds from previous years' awards Adjustments of Prior Year's Payables at Year End	637,361 7,799 645,160	483,635 31,057 514,692
Proceeds from the disposal of surplus Crown assets	1,209	1,603
Other non-tax revenues— Sundries	7	130
Total Program	646,376	516,425

	Current year	Previous year
	\$	\$
Patented Medicine Prices Review Board		
Non-Tax Revenues—		
Refunds of previous years' expenditures— Refunds of previous years' expenditures Adjustments of Prior Year's Payables at Year End	6,685 3,108...	...
Proceeds from the disposal of surplus Crown assets	9,793	...
Other non-tax revenues— Sundries	44 3,624,284	1,155 6,478,672
Total Program	3,634,121	6,479,827
Ministry Summary		
Tax Revenues—		
Goods and services tax	20,521	85,163
Total Tax Revenues	20,521	85,163
Non-Tax Revenues—		
Refunds of previous years' expenditures Privileges, licences and permits Services and service fees Proceeds from sales Proceeds from the disposal of surplus Crown assets Other non-tax revenues	12,003,665 2,490,187 6,740,411 252,098 356,720 9,371,566	8,380,357 8,250 24,420,337 251,862 303,258 18,203,430
Total Non-Tax Revenues	31,214,647	51,567,494
Total Ministry	31,235,168	51,652,657⁽¹⁾

⁽¹⁾ The previous year's revenues have been restated to reflect transfers of responsibilities totalling \$49,353,769 to Canadian Heritage (Communications in 1993-94) and \$4,923,854 to Human Resources Development (Employment and Immigration in 1993-94).

SECTION 12

1994-95

PUBLIC ACCOUNTS

Human Resources
Development

Department (Employment and
Immigration)

Canada Labour Relations Board

Canadian Artists and Producers
Professional Relations Tribunal

Canadian Centre for Occupational
Health and Safety

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Department (Employment and Immigration)

Corporate Services Program

Objective

To provide executive direction, policy development and management support services to the Department.

Activity Description

Corporate management and services

This activity is responsible for providing administrative, financial, and human resource services and support to departmental clients and for providing managerial direction to enable Human Resources Development to carry out its mission.

Systems

This activity is responsible for the development, implementation and maintenance of a variety of automated systems that support the delivery of services to the public and the internal administration of Human Resources Development.

Policy and communications

This activity is responsible for the development and implementation of effective policies and programs and communications services and support to enable Human Resources Development to fulfil its mandate.

Employment and Insurance Program

Objective

To develop and support the economic utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, in co-

operation with other Government departments and the private sector, respecting the principles of equity in employment and ensuring the protection of public funds, in order to promote the effective and efficient functioning of the Canadian labour market.

Activity Description

Employment

To facilitate decision-making by individuals, employers, organizations and institutions with respect to labour market needs; improve the employability of selected individuals and facilitate their successful integration and reintegration into appropriate employment; encourage employers to assume primary responsibility for effectively meeting changing skill needs in the workplace; and support the development of local employment opportunities and assist communities to assess their employment problems and establish and implement appropriate plans which respond to these problems.

Unemployment insurance

The *Unemployment Insurance Act* and the Regulations made pursuant to the Act provide for the payment of benefits to qualified workers experiencing an interruption in earnings. The Act and Regulations also establish stringent parameters for the program by stipulating, inter alia, what constitutes insurable employment, the number of insurable weeks required to establish eligibility, the rate and duration of benefit, and the initial and continuing terms of entitlement to benefit.

Additionally, this legislation stipulates that Revenue Canada determines what constitutes insurable employment, and is responsible for the collection of premiums relative to that employment.

Canada Employment Centres management and joint services

To provide effective and timely management and administrative support for CEC services to the public.

Income Security Program

Objective

To promote and strengthen the income security of targeted groups of Canadians by developing, administering and delivering programs for seniors, the disabled, survivors, families with children and migrants.

Activity Description

Income security

The activity encompasses three major income security programs. The management and delivery of these programs are completely integrated.

The Old Age Security (OAS) Program consists of three different benefits. The purpose of the basic Old Age Pension is to provide individuals from age 65 with a base on which to build an adequate retirement income. Pension benefits are payable to everyone over age 65 who meets the residence requirements. Benefits are taxable and subject to a partial or full recovery for Canadians with higher incomes. The Guaranteed Income Supplement (GIS) is an income-tested benefit payable to OAS recipients with low and modest incomes. The Spouse's Allowance assists spouses aged 60-64, of low-income pensioners living on one OAS/GIS Pension, as well as low-income widowers aged 60-64, who meet OAS residence requirements. It is income-tested.

The *Canada Pension Plan (CPP)*(Act) is a compulsory, contributory Social Insurance Program whose purpose is to provide a measure of income protection to Canadian workers and their families against the loss of earnings due to death, disability or retirement. It is financed entirely through contributions from employers, employees and self-employed persons and interest earned on investments. The Plan operates throughout Canada except in Québec where the parallel Québec Pension Plan exists. It covers all employed and self-employed persons between the ages of 18 and 65 (optional to age 70) who earn more than the year's basic exemption. Under CPP legislation, the program administers the benefit provisions, Revenue Canada collects contributions and the Department of Finance manages the Investment Fund. CPP benefits fall into three categories: the Retirement Pension, Survivor Benefits and Disability Benefits.

The Children's Special Allowance (CSA) is paid monthly to welfare agencies, Government departments and institutions, and sometimes to foster parents who are caring for a child under age 18. The program has full responsibility for the administration of the CSA.

The program shares responsibility for the administration of the Child Tax Benefit with Revenue Canada. The benefit is paid to families with children who meet the eligibility requirements. The program is responsible for eligibility determination and Revenue Canada is responsible for determination of entitlement and authorization of payments based on family income.

The program is responsible for the negotiation and administration of international social security agreements to ensure that migrants to and from Canada are able to exercise the social security rights they acquired in Canada and other countries, to the greatest extent possible.

Objective

To facilitate and sustain stable industrial relations and a safe, fair, and equitable workplace; to collect and disseminate labour-related statistics and information; and to generally foster constructive labour-management-government relations.

Activity Description

Mediation and conciliation

The provision of conciliation, mediation, arbitration, and adjudication assistance for dispute resolution in the federal private sector; the adoption of dispute prevention initiatives to maintain stable labour-management relations; and the provision of industrial relations expertise for policy formulation and implementation, and legislative development.

Labour operations

The development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable conditions of employment; the provision of fire protection services in all buildings owned and/or controlled by the Government of Canada and in major public buildings on Indian reserves; and the promotion and implementation of non-legislated activities aimed at constructive employment relations in the workplace and a work force better informed on union and socio-economic affairs.

Labour initiatives, information and workplace partnerships

The general management and broad policy direction for the Labour Program; the analysis and development of labour-related policies on economic

and social issues; the maintenance of effective working relations with other federal departments, employer and employee organizations, the provinces and territories, and international labour agencies; the provision of policy advice, research and information to advance the full and equal participation of women in paid employment; the provision and analysis of labour-related statistics and information particularly to assist in the collective bargaining process; the facilitation of consultations and related initiatives to encourage the involvement of the labour movement in the policy-making process; and the support of initiatives promoting productive and innovative workplace, improved labour-management relations and increased awareness of issues facing persons with disabilities in the workplace.

Older worker adjustment

The provision of long-term income assistance to laid-off older workers who have been involved in major permanent layoffs and have not been able to obtain alternative employment before the expiry of their Unemployment Insurance entitlements.

Federal workers compensation

The provision of compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment and payments to the provincial workers' compensation boards for the handling of claims made by federal Government employees pursuant to the *Government Employees Compensation Act*; the provision of supplementary compensation payments to certain widows of merchant seamen; the adjudication of injury compensation claims made by federal penitentiary inmates; and the administration of the Public Service Income Plan for survivors of employees slain on duty.

Social Development and Education Program

Objective

The objective of the Social Development and Education Program is to develop, promote and implement social policies and programs which facilitate the development, participation and well-being of members of Canadian society.

Activity Description

Cost-shared programs

Under the *Canada Assistance Plan*, the activity shares in the cost to the provinces and territories of providing social assistance to persons determined to be in need as a result of a financial test of need, and welfare services (such as day care) to persons in need or likely to become in need if the services were not provided. It also shares in the cost to the provinces of providing provincially administered programs for the vocational rehabilitation of physically and mentally disabled persons under the *Vocational Rehabilitation of Disabled Persons Act*, and programs under the Alcohol and Drug Treatment and Rehabilitation Agreements.

The activity is responsible for the negotiation and management of agreements with the provinces and territories for the enhancement of the employability of social assistance recipients.

New Brunswick Works, administered by the activity, is a six-year demonstration project with the aim of increasing the employment possibilities of 3000 social assistance recipients.

The activity provides funds under the National Strategy for the integration of persons with disabilities to support provincial demonstration projects to develop community-based alternatives to institutional care.

Education support

Education support provides coordination and development of federal Government policies and programs in the field of education; consultations and joint activities with the provinces on matters of common interest related to education; administration of post-secondary education payments to the provinces and territories under the *Federal-Provincial-Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*; administration of the *Canada Students Loans Act*; cooperation with the Department of Foreign Affairs and International Trade in ensuring the effectiveness of Canada's participation in international educational fora and activities.

Social development

The social development activity provides grants to support the core operations of national voluntary social service and women's organizations and provides financial support to literacy organizations, non-literacy organizations, business groups, and labour organizations at the national level and in partnership with provincial and territorial governments; contributes to the viability of national voluntary social service organizations; sponsors social service research; sponsors applied research on and innovation in child care services.

Contribution funding is provided to social service and community organizations for innovative and demonstration projects on child care services, literacy, the integration of disabled persons, and the equality of women; to universities, social planning councils and social research organizations for the study of social development issues and innovations; and as joint funding, to other levels of Government and the private sector for partnership initiatives within the program areas of the activity.

Technical information, support and coordination is provided to the public, client groups and organizations to increase awareness of and facilitate collective action on issues related to social services, child care, disabled persons, literacy and women. On behalf of provincial child welfare authorities, the National Adoption Desk facilitates the adoption by Canadians of children from abroad.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the Canada Labour Code; the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Objective

To contribute to the enhancement of Canada's cultural community by encouraging constructive professional relations between artists, as independent entrepreneurs, and federal producers.

Activity Description

Canadian Artists and Producers Professional Relations Tribunal

Administration of the provisions of the *Status of the Artist Act* relative to professional relations between self-employed entrepreneurs in the cultural sector and federally regulated producers, including the determination of artistic sectors appropriate for collective bargaining; the certification of artists' associations to represent specific artistic sectors; the investigation and adjudication of complaints alleging contravention of the *Status of the Artist Act* and the exercise of ancillary remedial authority; the provision of advice and recommendations relative to the statutory jurisdiction and powers of the Tribunal; and the provision of administrative services to these ends.

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Activity Description

Council of governors

Representative of federal, provincial, and territorial governments, workers and employers, the Council establishes occupational health and safety objectives, policies and determines the priorities and general direction for the Centre.

President and centre staff

To implement the occupational health and safety policies and programs established by the Council.

Source of authorities

[illegible]

(S)	Supplementary retirement benefits—Annuities agents pensions	36,706	1,706	...	35,000	...	36,706	...	36,706	...	39,327
(S)	Contributions to employee benefit plans	94,168,898	(129,102)	...	94,298,000	...	94,168,898	...	94,168,898	...	93,104,814
(S)	Labour adjustment benefits payments (<i>Labour Adjustment Benefits Act</i>)	37,204,914	37,204,914	...	...	...	37,204,914	...	37,204,914	...	49,338,202
(S)	Refunds of amounts credited to revenues in previous years	49,461	49,461	...	...	...	49,461	...	49,461	...	2,510
	Appropriations not required for the current year	...	...	...	...	...	...	...	...	...	9,802
	Total Program—Budgetary	1,756,284,262	(15,241,025)	1,807,843,979	1,458,285,000	364,800,004	(15,241,025)	1,807,843,979	1,756,284,262	81,559,717	1,533,047,517
	Income Security Program										
25	Operating expenditures	96,255,000	...	...	96,255,000	...	...	96,255,000	...	...	74,910,937
	Transfer from TB Vote 5 ⁽¹⁾	605,000	605,000	...	...	...	605,000	...	605,000	...	15,027,135,963 ⁽²⁾
	Transfer to Vote 1	(3,401,104)	(3,401,104)	...	...	...	(3,401,104)	...	...	...	...
(S)	Total—Vote 25	93,458,896	(2,796,104)	...	93,458,896	...	(2,796,104)	93,458,896	85,433,784	8,025,112	...
(S)	Old age security payments (<i>Old Age Security Act</i>)	15,478,360,852	(74,639,148)	...	15,478,360,852	...	(74,639,148)	15,478,360,852	15,478,360,852 ⁽²⁾
(S)	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	4,604,118,404	(12,881,596)	...	4,604,118,404	...	(12,881,596)	4,604,118,404	4,604,118,404 ⁽²⁾
(S)	Spouse's allowance payments (<i>Old Age Security Act</i>)	428,925,797	(7,074,203)	...	428,925,797	...	(7,074,203)	428,925,797	428,925,797 ⁽²⁾
(S)	Children's special allowances payments (<i>Children's Special Allowances Act</i>)	38,569,203	(430,797)	...	38,569,203	...	(430,797)	38,569,203	38,569,203	...	36,216,593
(S)	Contributions to employee benefit plans	13,163,813	(3,187)	...	13,163,813	...	(3,187)	13,163,813	13,163,813	...	13,359,934
	Appropriations not required for the current year	...	...	...	...	...	...	...	...	...	6,948,867
	Total Program—Budgetary	20,648,571,853	(97,825,035)	20,656,596,965	20,769,422,000	(15,000,000)	(97,825,035)	20,656,596,965	20,648,571,853	8,025,112	20,034,174,787
	Labour Program										
15	Operating expenditures	45,705,000	...	...	45,705,000	...	...	45,705,000	...	...	45,799.2
15d	Transfer of \$2,596,114 from Human Resources Development Vote 20	368,886	...	...	368,886	...	...	368,886	...	...	...
	Transfer from Vote 20	2,596,114	2,596,114	...	...	...	2,596,114	...	46,326,108	2,343,892	...
	Total—Vote 15	48,670,000	2,596,114	...	48,670,000	...	2,596,114	48,670,000	46,326,108	2,343,892	...
20	Grants and contributions	59,078,000	...	...	59,078,000	...	...	59,078,000	...	...	6,833,651
20d	Grants	1	...	...	1	...	...	1	...	...	...
	Transfer to: Vote 1	(10,008,895)	(10,008,895)	...	(10,008,895)	...	(10,008,895)	...	...	...	...
	Vote 5	(4,784,999)	(4,784,999)	...	(4,784,999)	...	(4,784,999)	...	...	...	...
	Vote 15	(2,596,114)	(2,596,114)	...	(2,596,114)	...	(2,596,114)	...	...	...	...
	Vote 35	(33,547,993)	(33,547,993)	...	(33,547,993)	...	(33,547,993)	...	...	...	...
	Total—Vote 20	8,140,000	(50,938,001)	...	8,140,000	...	(50,938,001)	8,140,000	7,742,500	397,500	...
(S)	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	60,224,388	5,214,388	...	60,224,388	...	5,214,388	60,224,388	60,224,388	...	47,515,954
(S)	Labour adjustment benefits payments (<i>Labour Adjustment Benefits Act</i>)	...	(38,000,000)	...	...	...	(38,000,000)	...	...	...	...

Ministry Summary—Concluded

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	\$	\$	\$				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
...	4,511,000	...	(9,223)	4,501,777	(S)	Contributions to employee benefit plans	4,501,777	...	...	4,883,000
...	...	...	56,966	56,966	(S)	Refunds of amounts credited to revenues in previous years	56,966	...	...	4
...	...	...	...	...		Appropriations not required for the current year	...	...	...	8,821
...	208,654,000	(5,981,113)	(81,079,756)	121,593,131		Total Program—Budgetary	118,851,739	2,741,392	...	105,040,698
Social Development and Education Program										
...	34,146,000	...	...	34,146,000	30	Operating expenditures				
...	...	1	...	1	30b	Transfer of \$146,999 from Human Resources Development Vote 10				
...	...	1	...	1	30d	Transfer of \$14,024,999 from Human Resources Development Vote 10				
...	...	...	14,171,998	14,171,998		Transfer from Vote 10				
...	34,146,000	2	14,171,998	48,318,000		Total—Vote 30	44,047,263	4,270,737	...	30,646,884
...	277,260,000	...	...	277,260,000	35	Grants and contributions				
...	...	1,800,000	...	1,800,000	35a	Grants				
...	...	1	...	1	35b	Transfer of \$9,429,999 from Human Resources Development Vote 10				
...	...	21,175,001	...	21,175,001	35d	Transfer of \$33,551,006 from Human Resources Development Vote 10, and \$33,547,993 from Human Resources Development Vote 20				
...	...	...	42,981,005	42,981,005		Transfer from: Vote 10				
...	...	...	33,547,993	33,547,993		Vote 20				
...	277,260,000	22,975,002	76,528,998	376,764,000		Total—Vote 35	332,340,771	44,423,229	...	253,238,071
...	7,411,300,000	(136,100,000)	4,218,020	7,279,418,020	(S)	Payments to provinces and territories (<i>Canada Assistance Plan, Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>)	7,279,418,020	...	...	7,219,196,011
...	2,119,000,000	337,000,000	29,710,697	2,485,710,697	(S)	Transfer payments to the provinces and territories in respect of post-secondary education (<i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>)	2,485,710,697	...	...	2,378,173,303
...	479,400,000	25,452,000	24,348,322	529,200,322	(S)	Interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the <i>Canada Student Loans Act</i>	529,200,322	...	...	520,752,878

...	2,365,000	...	(7,408)	2,357,592	(S)	Contributions to employee benefit plans	2,357,592	...	2,652,172	
...	10,323,471,000	249,327,004	148,970,627	10,721,768,631	Total Program—Budgetary				...	10,404,659,319
260,319	32,827,984,645	599,745,896	(32,391,779)	33,395,599,081	Total Department—Budgetary				177,303	32,155,707,202 ⁽³⁾
Canada Labour Relations Board										
...	8,371,000	...	...	8,371,000	40	Program expenditures	...	...	8,723,207
...	...	437,000	...	437,000	40d	Program expenditures	...	...	2,021
...	8,371,000	437,000	...	8,808,000	(S)	Total—Vote 40	7,848,022	959,978	...	
...	...	...	838	838	(S)	Spending of proceeds from the disposal of surplus	735	...	103
...	807,000	...	...	807,000	(S)	Crown assets	807,000	...	803,000
...	9,178,000	437,000	838	9,615,838	Total Program—Budgetary				103	9,528,228
Canadian Artists and Producers Professional Relations Tribunal										
...	...	1,244,000	...	1,244,000	42b	Program expenditures	978,421	265,579	...	
...	...	1,244,000	...	1,244,000	Total Program—Budgetary			
Canadian Centre for Occupational Health and Safety										
...	2,425,000	...	...	2,425,000	45	Program expenditures	...	...	3,242,548
...	...	212,000	...	212,000	45d	Program expenditures	2,547,649	89,351	...	
...	2,425,000	212,000	...	2,637,000	(S)	Total—Vote 45	2,128	...	24	
476	...	...	1,676	2,152	(S)	Spending of proceeds from the disposal of surplus	2,549,777	89,351	3,242,548
476	2,425,000	212,000	1,676	2,639,152	Total Program—Budgetary				24	3,242,548
260,795	32,839,587,645	601,638,896	(32,389,265)	33,409,098,071	Total Ministry—Budgetary				177,430	32,168,477,978 ⁽³⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 Treasury Board Vote 5—Government contingencies.
 (1) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.
 (2) The previous year's expenditures have been restated to reflect transfers of responsibilities totalling \$27,471,869,443 from Health (National Health and Welfare in 1993-94), \$2,980,639,939 from Canadian Heritage (Communications in 1993-94) and \$29,898,000 to Citizenship and Immigration (Secretary of State in 1993-94).

Programs by Activity

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (Employment and Immigration)												
Corporate Services Program												
Corporate management and services	335,211,823	327,816,231	10,200,000	10,132,417	...	...	281,934,000	280,939,600	...	...	63,477,823	57,009,048
Systems	39,709,000	38,889,991	1,200,000	1,188,007	...	...	26,842,448	26,424,448	...	...	14,066,552	13,653,350
Policy and communications	30,776,000	30,554,048	1,250,000	1,193,617	...	...	21,774,000	21,665,000	...	...	10,252,000	10,082,665
Sub-total	405,696,823	397,260,270	12,650,000	12,514,041	...	...	330,550,448	329,029,048	...	...	87,796,375	80,745,263
Revenues credited to the vote	(321,885,448)	(320,457,048)	(8,665,000)	(8,572,000)	...	...	(330,550,448)	(329,029,048)	...	...	...	...
Total Program—Budgetary	83,311,375	76,803,222	3,985,000	3,942,041	...	...	...	...	...	...	87,796,375	80,745,263
Employment and Insurance Program												
Employment	401,222,139	374,504,970	8,300,000	8,282,331	3,507,573,914	3,423,773,287	270,200,000	270,170,000	...	...	3,646,896,053	3,536,390,588
Benefits paid in accordance with sections 24, 25, 26 and 26.1 of the <i>Unemployment Insurance Act</i>	...	...	...	...	(1,900,000,000)	(1,854,894,459)	...	...	...	...	(1,900,000,000)	(1,854,894,459)
Unemployment insurance	467,082,000	466,405,829	25,900,000	25,828,260	...	...	488,000,000	487,490,000	...	...	4,982,000	4,744,089
Canada Employment Centres management and joint services	249,704,147	233,375,854	16,500,000	16,434,190	...	...	210,238,221	209,766,000	...	...	55,965,926	40,044,044
Sub-total	1,118,008,286	1,074,286,653	50,700,000	50,544,781	1,607,573,914	1,568,878,828	968,438,221	967,426,000	...	...	1,807,843,979	1,726,284,262
Revenues credited to the vote	(922,538,221)	(921,666,000)	(45,900,000)	(45,760,000)	...	...	(968,438,221)	(967,426,000)	...	...	...	...
Total Program—Budgetary	195,470,065	152,620,653	4,800,000	4,784,781	1,607,573,914	1,568,878,828	...	...	...	...	1,807,843,979	1,726,284,262
Income Security Program												
Income security	213,606,162	196,557,667	6,500,000	6,389,930	20,549,974,256	20,549,974,256	113,483,453	104,350,000	...	...	20,656,596,965	20,648,571,853
Revenues credited to the vote	(110,132,150)	(101,064,476)	(3,351,303)	(3,285,524)	...	...	(113,483,453)	(104,350,000)	...	...	...	...
Total Program—Budgetary	103,474,012	95,493,191	3,148,697	3,104,406	20,549,974,256	20,549,974,256	...	...	...	...	20,656,596,965	20,648,571,853
Labour Program												
Mediation and conciliation	4,963,000	4,538,667	270,000	254,169	...	...	...	...	...	...	5,233,000	4,792,836
Labour operations	37,172,102	35,776,163	900,000	869,807	75,000	69,200	...	...	...	...	38,147,102	36,715,170

partnerships	8,632,000	8,225,450	160,000	151,647	8,065,000	7,673,300	...	...	...	16,857,000	16,050,397
Federal workers compensation	100,232,672	100,169,979	...	...	6,900	6,900	38,883,543	38,883,543	...	61,356,029	61,293,336
Sub-total	150,999,774	148,710,259	1,330,000	1,275,623	8,146,900	7,749,400	38,883,543	38,883,543	...	121,593,131	118,851,739
Revenues credited to the vote	(38,883,543)	(38,883,543)	...	...	...	...	(38,883,543)	(38,883,543)	...	...	...
Total Program—Budgetary	112,116,231	109,826,716	1,330,000	1,275,623	8,146,900	7,749,400	...	...	...	121,593,131	118,851,739
Social Development and Education Program											
Cost-shared programs	9,007,760	7,773,641	100,000	90,212	7,521,018,020	7,517,965,766	...	...	...	7,530,125,780	7,525,829,619
Education support	19,729,280	18,379,872	300,000	251,298	3,020,911,019	3,018,366,929	...	...	...	3,040,940,299	3,036,998,099
Social development	19,338,552	17,778,185	2,200,000	2,131,647	129,164,000	90,337,115	...	...	...	150,702,552	110,246,947
Total Program—Budgetary	48,075,592	43,931,698	2,600,000	2,473,157	10,671,093,039	10,626,669,810	...	...	...	10,721,768,631	10,673,074,665
Total Department—Budgetary	542,947,275	478,675,480	15,863,697	15,580,008	32,836,788,109	32,753,272,294	...	...	...	33,395,599,081	33,247,527,782
Canada Labour Relations Board—											
Budgetary	9,591,838	8,438,895	24,000	216,862	...	...	...	...	...	9,615,838	8,655,757
Canadian Artists and Producers Professional Relations Tribunal—											
Budgetary	1,244,000	978,421	...	...	...	...	...	...	...	1,244,000	978,421
Canadian Centre for Occupational Health and Safety											
Council of governors	23,000	10,660	...	...	...	...	...	...	...	23,000	10,660
President and centre staff	7,057,152	6,523,532	...	...	...	...	4,441,000	3,984,415	...	2,616,152	2,539,117
Sub-total	7,080,152	6,534,192	...	...	...	...	4,441,000	3,984,415	...	2,639,152	2,549,777
Revenues credited to the vote	(4,441,000)	(3,984,415)	...	...	...	...	(4,441,000)	(3,984,415)	...	...	...
Total Program—Budgetary	2,639,152	2,549,777	...	...	...	...	...	...	...	2,639,152	2,549,777
Total Ministry—											
Budgetary	556,422,265	490,642,573	15,887,697	15,796,870	32,836,788,109	32,753,272,294	...	...	...	33,409,098,071	33,259,711,737

[illegible]

Contributions

Employment
Payments to provinces, territories, municipalities, other public bodies, organizations groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market

Payments to provinces, companies and individuals under agreements entered into by the Minister of Human Resources Development with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Agricultural Employment Services Offices for the organization and use of workers for farming and related industries, including discharged commitments under previous agreements

Program for Older Worker Adjustment
Income Supplement Program for Older Workers

Total—Contributions

Total Program

Income Security Program

Grants

Income security

(S) Old age security payments

(S) Guaranteed income supplement payments

(S) Spouse's allowance payments

(S) Children's special allowance payments

Items not required for the current year

Total Program

Labour Program

Grants

Labour operations

To support activities which contribute to Occupational Safety and Health Program objectives

To support standards-writing associations

1,116,020,796

(237,493,204)

1,205,914,000

...

...

...

...

...

11,656,000

1,235,000

10,421,000

...

59,153,164

59,153,164

...

...

1,222,040

1,222,040

...

...

1,188,052,000

(175,883,000)

1,216,335,000

...

1,607,573,914

(795,086)

1,281,552,000

...

15,478,360,852

(74,639,148)

15,829,000,000

...

4,604,118,404

(12,881,596)

4,376,000,000

...

428,925,797

(7,074,203)

416,000,000

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38,569,203

(430,797)

39,000,000

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20,549,974,256

(95,025,744)

20,660,000,000

...

15,478,360,852

(74,639,148)

15,829,000,000

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4,604,118,404

(12,881,596)

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428,925,797

(7,074,203)

416,000,000

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38,569,203

(430,797)

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20,549,974,256

(95,025,744)

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15,478,360,852

(74,639,148)

15,829,000,000

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4,604,118,404

(12,881,596)

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38,569,203

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1,115,259,141

761,655

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1,207,831,065

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11,647,774

8,226

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11,405,281

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59,153,164

...

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51,588,293

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1,222,040

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5,302,707

...

1,187,282,119

769,881

...

1,276,127,346

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1,568,878,828

38,695,086

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1,383,182,026

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15,478,360,852

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15,027,135,963

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4,604,118,404

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4,446,274,457

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428,925,797

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429,328,036

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38,569,203

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36,216,593

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6,948,867

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20,549,974,256

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19,945,903,916

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Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	9,000	...	...	...	...	9,000	...	9,000	9,000	...	...	9,000
...	23,000	...	...	...	...	23,000	...	23,000	23,000	...	...	23,000
...	63,000	1	...	11,999	...	75,000	...	...	69,200	5,800	...	55,289
Labour initiatives, information and workplace partnership													
...	23,000	...	...	...	...	23,000	...	...	23,000	...	...	23,000
Older worker adjustment													
...	38,000,000	...	...	(38,000,000)	...	...	...	...	...	...	...	...
Federal workers compensation													
...	10,000	...	...	...	(3,100)	6,900	...	...	6,900	...	...	7,560
...	38,096,000	1	...	(37,988,001)	(3,100)	104,900	...	Total—Grants	99,100	5,800	...	85,849	
Contributions													
Labour initiatives, information and workplace partnership													
...	5,202,000	...	...	(220,000)	...	4,982,000	...	Labour Education Program	4,746,334	235,666	...	5,294,263
...	440,000	...	...	(440,000)	...	...	...	Workers with Disabilities Fund	...	...	...	...
...	67,000	...	...	...	...	67,000	...	Workplace Equality Fund	67,000	...	...	107,000
...	2,393,000	...	...	...	...	2,393,000	...	Labour-Management Partnerships Program	2,286,966	106,034	...	1,354,099
...	...	...	...	600,000	...	600,000	...	Labour Commission	550,000	50,000	...	...
...	8,102,000	...	...	(60,000)	...	8,042,000	...	...	7,650,300	391,700	...	6,755,362

Contributions to provincial governments,
employers, employer organizations,
employees, employee organizations,
financial institutions or such other
persons or entities for the purpose
of making periodic income assistance
payments to certain older workers as
per section 5 of the *Department of*

Labour Act:

...	46,452,000	...	...	(46,452,000)	...	...	...	...	...	...	...	...	...
...	4,438,000	...	...	(4,438,000)	...	...	...	...	...	...	...	...	...
...	50,890,000	...	...	(50,890,000)	...	...	...	...	...	...	...	...	...
...	58,992,000	...	...	(50,950,000)	...	...	8,042,000	...	...	7,650,300	...	391,700	...
...	...	...	...	...	...	...	...	...	...	...	...	...	6,755,362

Program Summary by Activity

...	63,000	1	...	11,999	...	75,000	...	...	69,200	5,800	...	...	55,289
...	8,125,000	...	...	(60,000)	...	8,065,000	...	...	7,673,300	391,700	...	...	6,778,362
...	88,890,000	...	...	(88,890,000)	...	...	...	...	6,900	...	...	...	...
...	10,000	...	...	...	(3,100)	6,900	...	...	6,900	...	...	...	7,560
...	97,088,000	1	...	(88,938,001)	(3,100)	8,146,900	...	...	7,749,400	397,500	...	...	6,841,211

Social Development and Education

Program

Grants

Education support

Grants to the province of Quebec and the
Northwest Territories for the provision of
assistance to students with permanent
disabilities

...	...	1	...	1,199,999	...	1,200,000	1,200,000
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Social development

Grants to national voluntary social
service organizations to assist with
the operating costs of national
offices

Grants to voluntary sectors, professional
organizations, universities and
post-secondary institutions and
to provincial and territorial
governments for literacy

Grants to voluntary organizations,
Canadian institutions, individuals,
the private sector and other levels
of government for the purpose of
furthering participation in Canadian
society

...	2,621,000	...	...	...	...	2,621,000	...	...	2,174,325	446,675	...	...	2,655,000
...	19,170,000	1,800,000	...	3,130,000	...	24,100,000	...	...	19,773,377	4,326,623	...	...	16,014,000
...	18,146,000	1	...	127,999	...	18,274,000	...	...	16,527,757	1,746,243	...	...	5,941,414

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	177,000	...	...	...	177,000	...	...	177,000
...	40,114,000	1,800,001	3,257,999	...	38,652,459	6,519,541	...	24,787,414
...	40,114,000	1,800,002	4,457,998	...	39,852,459	6,519,541	...	24,787,414
Contributions								
Cost-shared programs								
(S) <i>Canada Assistance Plan—</i>								
Payments to provinces and territories under the <i>Canada Assistance Plan</i> and the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>								
...	7,411,300,000	(136,100,000)	...	4,218,020	7,279,418,020	...	...	7,219,196,011
Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the <i>Vocational Rehabilitation of Disabled Persons Act</i> and agreements made thereunder								
...	195,150,000	...	5,750,000	...	200,900,000	...	...	186,575,277
Alcohol and drug treatment and rehabilitation—Payments to provinces and territories in accordance with agreements, pursuant to the <i>Department of National Health and Welfare Act</i> , approved by the Governor in Council								
...	15,500,000	...	15,500,000	...	30,374,251	625,749	...	127,355
New Brunswick Works—Payments (six-year time frame 1992-93—1997-98) to the Province of New Brunswick in accordance with the agreement to cost-share elements of this demonstration project to enhance the employability of social assistance recipients								
...	9,700,000	...	...	...	9,700,000	...	...	7,747,275
...	7,631,650,000	(136,100,000)	21,250,000	4,218,020	7,521,018,020	3,052,254	...	7,413,645,918

(S) Transfer payments to the provinces and territories in respect of post-secondary education made pursuant to the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*

2,119,000,000 337,000,000 ... 29,710,697 2,485,710,697 ... 2,378,173,303

(S) The provision of funds for interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the *Canada Student Loans Act*

479,400,000 25,452,000 ... 24,348,322 529,200,322 ... 520,752,878

Contributions to participating provinces and territories under the *Canada Student Loans Program* to assist needy post-secondary students with permanent disabilities

... 3,800,000 ... 3,800,000

Contributions under the Office of Learning Technologies to encourage and support initiatives with respect to the development, application, use and diffusion of new learning and training technologies

... 1,000,000 ... 1,000,000

2,598,400,000 362,452,000 ... 54,059,019 3,019,711,019 ... 2,898,926,181

Social development

Contributions to provincial and territorial governments departments and agencies, municipal governments, business organizations, public health and educational institutions, aboriginal organizations, including Indian Bands and Tribal Councils, and individuals to support new policy directions for social security reform and to test innovative approaches to make social programs more effective and financially sustainable

23,860,518 31,639,482 ...

Contributions to provinces, welfare agencies including schools of social work and individuals, to support activities of national importance for improvement of welfare services and projects that increase access to employment and training opportunities and facilitate the integration into the community of persons with disabilities

17,891,222 45,778 ... 4,150,198

Transfer Payments—Concluded

Source of authorities							Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	5,455,000	...	...	...	...	5,455,000	Contributions to community groups, professional associations, union locals, non-profit organizations, voluntary organizations, educational institutions, municipal, territorial and provincial agencies and individuals to support pilot projects, research activities and enhanced information services that address child care problems or encourage the development of services to improve the quality of child care in Canada	4,982,001	472,999	...	11,045,843
...	...	...	...	1,300,000	...	1,300,000	Contributions to organizations, provinces, territories, municipalities, post-secondary institutions and individuals to encourage and support initiatives which will contribute to the development of a more results-oriented, accessible, relevant and accountable learning system	1,214,605	85,395	...	...
...	...	...	...	3,800,000	...	3,800,000	Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy	3,736,310	63,690	...	4,111,949
...	16,796,000	21,175,000	...	46,021,000	...	83,992,000	Items not required for the current year	...	...	...	14,692,760
...	10,246,846,000	247,527,000	...	72,071,000	58,277,039	10,624,721,039	Total—Contributions	51,684,656	32,307,344	...	34,000,750		
...	...	...	...	...	...	...	Program Summary by Activity	10,586,817,351	37,903,688	...	10,346,572,849
...	7,631,650,000	(136,100,000)	...	21,250,000	4,218,020	7,521,018,020	Cost-shared programs	7,517,965,766	3,052,254	...	7,413,645,918		
...	2,598,400,000	362,432,001	...	5,999,999	54,059,019	3,020,911,019	Education support	3,018,366,929	2,544,090	...	2,898,926,181		
...	56,910,000	22,975,001	...	49,278,999	...	129,164,000	Social development	90,337,115	38,826,885	...	58,788,164		
...	10,286,960,000	249,327,002	...	76,528,998	58,277,039	10,671,093,039	Total Program	10,626,669,810	44,423,229	...	10,371,360,263		
...	32,325,600,000	581,527,005	...	(32,792,005)	(37,546,891)	32,836,788,109	Total Department	32,753,272,294	83,515,815	...	31,707,287,416 ⁽²⁾		
...	32,325,600,000	581,527,005	...	(32,792,005)	(37,546,891)	32,836,788,109	Total Ministry	32,753,272,294	83,515,815	...	31,707,287,416 ⁽²⁾		

(S) Statutory transfer payment

(1) The addition of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

(2) The previous year's transfer payments have been restated to reflect transfers of responsibilities totalling \$27,379,811,799 from Health (National Health and Welfare in 1993-94) and \$2,936,021,655 from Canadian Heritage

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
Department (Employment and Immigration)	\$	\$	\$	\$
Corporate Services Program				
Budgetary (responsible revenues)				
Corporate management and services				
Recoverable expenditures from the Unemployment Insurance Account	261,377,000	279,274,000	293,764,000	
Recoverable expenditures on behalf of the Canada Pension Plan	1,458,000	1,665,600	2,384,000	
Total Program—Budgetary	262,835,000	280,939,600	296,148,000	
Systems				
Recoverable expenditures from the Unemployment Insurance Account	16,129,000	23,963,000	29,075,000	
Recoverable expenditures on behalf of the Canada Pension Plan	...	2,461,448	107,000	
Total Program—Budgetary	16,129,000	26,424,448	29,182,000	
Policy and communications				
Recoverable expenditures from the Unemployment Insurance Account	16,726,000	21,580,000	...	
Recoverable expenditures on behalf of the Canada Pension Plan	85,000	85,000	17,000	
Total Program—Budgetary	295,775,000⁽¹⁾	329,029,048	325,347,000	
Employment and Insurance Program				
Budgetary (responsible revenues)				
Employment				
Recoverable expenditures from the Unemployment Insurance Account	335,590,000	270,170,000	285,163,000	
Unemployment Insurance				
Recoverable expenditures from the Unemployment Insurance Account	449,316,000	487,490,000	544,925,000	
Canada Employment Centres management and joint services				
Recoverable expenditures from the Unemployment Insurance Account	149,675,000	209,766,000	163,620,000	
Total Program—Budgetary	934,581,000⁽²⁾	967,426,000	993,708,000	

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
Income Security Program	\$	\$	\$	\$
Budgetary (responsible revenues)				
Income security				
Recoverable expenditures on behalf of the Canada Pension Plan	93,824,000	104,350,000	90,406,906	
Program administration				
Recoverable expenditures on behalf of the Canada Pension Plan	...	...	3,093,094	
Total Program—Budgetary	93,824,000⁽³⁾	104,350,000	93,500,000	
Labour Program				
Budgetary (responsible revenues)				
Federal workers compensation				
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	53,590,000	38,883,543	53,925,250	
Total Program—Budgetary	53,590,000⁽⁴⁾	38,883,543	53,925,250	
Total Department—Budgetary	1,377,770,000	1,439,688,591	1,466,480,250⁽⁵⁾	
Canadian Centre for Occupational Health and Safety				
Budgetary (responsible revenues)				
President and centre staff				
CCINFODisc	2,064,000	2,142,790	1,830,008	
CCINFOnline connect charges	225,000	29,462	102,833	
Publications, bulk and single requests	67,000	45,917	47,664	
Subscription—Specialty discs	445,000	293,747	243,583	
ATC advertising revenue	...	...	200	
Memberships	...	20,414	26,272	
Projects	1,050,000	761,516	754,195	
CCINFOTapes	...	25,253	28,168	
Travel expenses	...	82,151	15,214	
Training sessions	...	72,665	73,339	
Miscellaneous revenue	...	...	8,865	
Inquiries donations	590,000	510,500	540,253	
Total Program—Budgetary	4,441,000	3,984,415	3,670,594	
Total Ministry—Budgetary	1,382,211,000	1,443,673,006	1,470,150,844⁽⁵⁾	

- (1) This amount was increased to \$330,550,448 during the year.
(2) This amount was increased to \$968,438,221 during the year.
(3) This amount was increased to \$113,483,453 during the year.
(4) This amount was decreased to \$38,883,543 during the year.
(5) The previous year's amounts have been restated to reflect transfers of responsibilities totalling \$96,008,000 from Health (National Health and Welfare in 1993-94).

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Department (Employment and Immigration)			Salary overpayments	88,093	320,321
Corporate Services Program			Recovery of previous year's loss of money	615,099	28,008
Tax Revenues—			Department 36—Overpayment reported in GARS	1,825,079	652,384
Goods and services tax	5,471	19,641	National Training Program—Allowances	276,931	458,910
Total Tax Revenues	5,471	19,641	National Training Program—Industrial	81,933	18,932
			Job entry—Canadian Jobs Strategy	848,725	1,494,987
Non-Tax Revenues—			Job development—Canadian Jobs Strategy	1,027,735	1,000,612
Refunds of previous years' expenditures—			Skill investment—Canadian Jobs Strategy	539,124	410,190
Recovery of bad debt	140	261	Skill shortages—Canadian Jobs Strategy	125,901	52,255
Salary overpayments	5,930	1,299	Old year—Canadian Jobs Strategy—Advance claimed	197,651	947,800
Sundries	259,447	112,136	Outreach Program	15,291	136,311
Adjustments of Prior Year's Payables at Year End	1,424,578	1,637,562	Manpower mobility and trainee travel grant	8,595	9,727
Recovery of previous year's expenditures—			Local Employment Assistance Program	...	184,716
Secondments	36,647	94,966	Canada Works and Young Canada Works	29,735	11,246
Secondments—Other Government departments	72,481	98,064	Youth Training Option	3,962	4,537
			Canada Community Development Projects	56,862	23,231
			Local Economic Development Assistance Program	54,336	7,097
			Community Employment Program	217,988	454,314
			Recovery of overpayment of course purchase	...	188,637
			Recovery of salary costs—Secondments	35,917	114,214
Privileges, licences and permits	89,457	197,453	Sundries	2,760,122	3,102,799
			Adjustments of Prior Year's Payables at Year End	3,509,271	6,675,205
Proceeds from sales	200	...	Recovery of overpayments—Other Canadian Jobs Strategy	800,719	513,575
			Recovery of overpayments—Local Employment Assistance Program	...	415
			Recovery of overpayments—Local Market Innovation	...	26,789
Proceeds from the disposal of surplus Crown assets	406,123	448,089	Recovery of overpayments—Immigrant Language Training	2,866	52,409
Other non-tax revenues—				13,127,274	16,900,098
Court costs	...	250	Privileges, licences and permits	45,333	980
Conscience money	...	100	Services and service fees—		
Sundries	1,709	7,690	Access to information	2,016	5,615
Crown housing	159,588	4,530	Special services	37,650	30
			Hungarian Human Resource	189,976	217,030
				229,642	222,675
Total Non-Tax Revenues	2,456,300	2,602,400	Other non-tax revenues—		
Total Program	2,461,771	2,622,041	Actuarial surplus/Annuities account	1,892,616	1,832,486
Employment and Insurance Program			Crown housing	...	193,942
Tax Revenues—			Court costs	690	123
Goods and services tax	49,975	32,208	Conscience money	60	90
Total Tax Revenues	49,975	32,208			
Non-Tax Revenues—					
Refunds of previous years' expenditures—					
Recovery of bad debts	5,339	10,477			

	Current year	Previous year
	\$	\$
Unemployment Insurance fines	1,219,518	1,256,597
Sundries	16,468	36,794
Gains on foreign currency transactions	267	...
	3,129,619	3,320,032
Total Non-Tax Revenues	16,531,868	20,443,785
Total Program	16,581,843	20,475,993
Income Security Program		
Tax Revenues—		
Goods and services tax	220	...
Total Tax Revenues	220	...
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	343,911	...
Salary overpayment	13,334	...
Family allowance overpayment	194,869	...
Adjustments of Prior Year's Payables at Year End	257,046	...
	809,160	...
Other non-tax revenues	2,914,316	...
Total Non-Tax Revenues	3,723,476	...
Total Program	3,723,696	...
Labour Program		
Tax Revenues—		
Goods and services tax	3,432	5,750
Total Tax Revenues	3,432	5,750
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	63,608	34,881
Salary overpayment	18,482	...
Adjustments of Prior Year's Payables at Year End	299,240	129,181
	381,330	164,062
Services and service fees	1,245,603	1,185,076
Proceeds from sales	45,893	68,388

	Current year	Previous year
	\$	\$
Other non-tax revenues—		
Fines and penalties remitted by the court as the result		
of prosecutions under the Canada Labour Code	125,250	68,141
Pension plan credits remitted by Revenue Canada—	...	24,000
Taxation	35,466	...
Miscellaneous	160,716	92,141
Total Non-Tax Revenues	1,833,542	1,509,667
Total Program	1,836,974	1,515,417
Social Development and Education Program		
Tax Revenues—		
Goods and services tax	...	30,619
Total Tax Revenues	...	30,619
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Transfer payments to provinces and territories	...	485,848
Other transfer payments	...	2,197,429
Canada student loans—Recovery claims	71,830,905	79,296,499
Canada student loans—Set-off	18,730,011	18,681,820
Adjustments of Prior Year's Payables at Year End	1,186,550	876,179
Refunds of purchased goods and services	...	3,764,277
Refunds of capital expenditures	...	1,497
Refunds of transfer payments	...	236,723
Refunds of salary overpayments	...	5,592
Sundries	52,510	390,872
	91,799,976	105,936,736
Services and service fees—		
Canada student loans—Guarantee fee	3,254	3,166,454
Other non-tax revenues—		
Canada student loans—Interest	29,778,101	28,474,316
Interpreter contract and travel recoveries	...	1,533,783
Sundries	135	751,436
	29,778,236	30,759,535
Total Non-Tax Revenues	121,581,466	139,862,725
Total Program	121,581,466	139,893,344
Total Department	146,185,750	164,506,795⁽¹⁾

Revenues—Concluded

	Current year	Previous year
	\$	\$
Canada Labour Relations Board		
Tax Revenues—		
Goods and services tax	472	340
Total Tax Revenues	472	340
Non-Tax Revenues—		
Refunds of previous years' expenditures	2,162	1,709
Proceeds from sales	8,103	5,329
Proceeds from the disposal of surplus Crown assets	838	2,021
Other non-tax revenues	443	427
Total Non-Tax Revenues	11,546	9,486
Total Program	12,018	9,826
Canadian Centre for Occupational Health and Safety		
Tax Revenues—		
Goods and services tax	56,444	53,091
Total Tax Revenues	56,444	53,091
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Adjustments of Prior Year's Payables at Year End	...	17,669
Proceeds from the disposal of surplus Crown assets	1,676	476
Total Non-Tax Revenues	1,676	18,145
Total Program	58,120	71,236

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax Revenues—		
Goods and services tax	116,014	141,649
Total Tax Revenues	116,014	141,649
Non-Tax Revenues—		
Refunds of previous years' expenditures	107,919,125	124,964,562
Privileges, licences and permits	134,790	198,433
Services and service fees	1,478,499	4,574,205
Proceeds from sales	54,196	73,717
Proceeds from the disposal of surplus Crown assets	408,637	450,586
Other non-tax revenues	36,144,627	34,184,705
Total Non-Tax Revenues	146,139,874	164,446,208
Total Ministry	146,255,888	164,587,857⁽¹⁾

(1) The previous year's revenues have been restated to reflect transfers of responsibilities totalling \$4,923,854 from Health (National Health and Welfare in 1993-94) and \$135,000,187 from Canadian Heritage (Communications in 1993-94).

SECTION 13

1994-95

PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department

Canadian Polar Commission

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Department

Administration Program

Objective

To ensure the efficient and effective management of the Department and its programs in a manner that is responsive to its mandate, ministerial and parliamentary priorities, central agency directions and the overall needs of the Department's clients.

Activity Description

Executive direction

Ensures that the executive direction provided to the Department corresponds to the Minister's priorities and reflects overall needs of clients, Parliament, Cabinet, central agencies and departmental managers with respect to financial and human resource management, relations with Parliament and central agencies, accountability for results and ministerial correspondence.

Finance and professional services

Strengthens internal accountability and satisfies parliamentary and central agency requirements by controlling and improving the quality of the expenditure management and review processes; and provides financial, administrative, management, technical and contract services facilitating the efficient and effective management and operation of departmental programs.

Human resource management

Ensures the effective use of human resources in the achievement of the Department's objectives and the personal objectives of employees.

Communications

Informs the Department's client groups about the policies, programs and activities of the Department; informs all Canadians about Indians, Inuit and the North; provides the Government and the Department with feedback on the interests and concerns of Canadians with respect to the Department's responsibilities; and provides functional direction to communications officers in all regions.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfillment of Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit people.

Activity Description

Claims

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and Treaties by settling specific claims; and provides research funding to native claimants.

Lands and trust services

Fulfills the legal obligations of the Government of Canada in all matters respecting Indians and the lands reserved for Indians.

Program funding

Ensures eligible Indians and Inuit have access to public services (i.e. elementary/secondary education, social maintenance, social support services, adequately maintained community capital infra-

structure, housing, local Government and defined others); and furthers the potential for Indians and Inuit to access employment, economic development and post-secondary education opportunities.

Community funding

Provides for the negotiation of self-government agreements with First Nations and the fulfillment of Canada's obligations resulting from these agreements; and funds communities through such means as Alternative Funding Arrangements (AFA) so that First Nations may provide services on reserves (i.e. elementary/secondary education, social maintenance, social support services, adequately maintained community capital infrastructure, housing, local Government and defined others) and may further the potential for community members to access economic development, employment and post-secondary education opportunities.

Corporate direction

Provides for policy direction and sound management of the Indian and Inuit Affairs Program and for efficient and effective planning, accounting, personnel, communications, and other administrative support.

Northern Affairs Program

Objective

To promote the political, economic, scientific, social and cultural development of the northern territories; to assist northerners to develop political and economic institutions which will enable territorial governments to assume increasing responsibility within the Canadian federation; and to effectively manage the orderly use, development and conservation of the North's natural resources in collaboration with the territorial governments and other federal departments.

Political, scientific, social and cultural development

Provides for the management of departmental/territorial relations in the areas of political development, devolution of provincial-type responsibilities of federal departments and transfer payments. It provides for the monitoring of native claims negotiations and for the implementation of the Inuvialuit Final Agreement. Support is given for Inuit culture and to native organizations to develop positions in regard to political, economic and social issues. Financial assistance is provided to the territorial governments for social program costs for Indians and Inuit. Policies and programs are developed for the enhancement of science and technology in the North and information is gathered and analyzed on circumpolar issues of significance to Canada.

Economic development and resource management

Provides for the development of policies, legislation and programs to promote economic growth and diversification; to increase native participation in the northern economy; to procure socio-economic benefits for the North from resource development; to monitor developments in the North and coordinate action at the federal level related to transportation infrastructure; to promote the development of northern natural resources and, through environmental research, regulation and monitoring, ensure minimal environmental impacts from resource development. Plans are established and agreements are negotiated and implemented to transfer specific sectoral programs to the territorial governments.

Provides for the management and executive direction of the program, through the offices of the Senior Assistant Deputy Minister and the Directors General (Headquarters and Regional); for planning and support services, including drafting services and the coordination of special events, such as tours of the North by foreign dignitaries; for the comprehensive analysis of the North resulting in the development of long-term objectives and strategies for the program; and for the coordination of federal interests as they relate to the northern dimension of Canada's foreign policy and the strengthening of Canadian Arctic sovereignty.

Transfer Payments to the Territorial Governments Program

Objective

To transfer funds to the territorial governments in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioners of the Yukon and Northwest Territories on behalf of their respective Government.

Activity Description

Transfer payments to the territorial governments

Provides a record of the operating and capital funds transferred to the territorial governments in the form of non-conditional grants, for the delivery of public services by the territorial governments to territorial residents.

Objective

To promote the development and dissemination of knowledge in respect of the polar regions.

Activity Description

Canadian Polar Commission

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; establish the Canadian Polar Information System as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments and transfers				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$
...	41,540,000	...	...	41,540,000	1	Administration Program			
...	...	1	...	1,311,256	1d	Program expenditures			
...	...	...	1,311,256	1,311,256		Transfer of \$1,311,256 from Indian Affairs and Northern Development Vote 15			
...	41,540,000	1	1,311,256	42,851,257		Transfer from Vote 15			
...	...	...	...	48,645	(S)	Total—Vote 1	40,985,067	1,866,190	...
...	48,645	...	...	48,645	(S)	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	48,645	...	...
638	...	...	2	640	(S)	Spending of proceeds from the disposal of surplus Crown assets	638	...	2
...	3,855,000	...	...	3,855,000	(S)	Contributions to employee benefit plans	3,855,000	...	...
638	45,443,645	1	1,311,258	46,755,542		Total Program—Budgetary	44,889,350	1,866,190	2
...	209,316,000	...	...	209,316,000	5	Indian and Inuit Affairs Program			
...	...	...	(3,480,094)	(3,480,094)		Operating expenditures			
...	209,316,000	...	(3,480,094)	205,835,906		Transfer to Vote 8d	192,550,347	13,285,559	...
...	...	...	...	...	6d	Total—Vote 5			243,457,774
...	...	6,361,753	...	6,361,753		To write-off from the accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to: (a) \$6,170,495 representing the principal of 217 accounts owed by 179 debtors; and (b) \$191,258 representing the principal of 31 accounts owed by 29 debtors	6,257,465	104,288	...
...	...	...	...	...	7d	To reduce from \$62,881,096 to \$53,442,443 the amount that may be outstanding at any time under the Indian Economic Development Account			...
...	...	1	...	1		Account	...	1	...
...	...	...	...	...	8d	To write-off from the accounts of Canada, certain debts and obligations due to Her Majesty in right of Canada amounting to \$3,480,095—Transfer of \$3,480,094 from Indian Affairs and Northern Development Vote 5			...
...	...	1	...	1		Transfer from Vote 5			...
...	...	...	3,480,094	3,480,094		Total—Vote 8d	3,474,439	5,656	...

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	25,595,000	...	...	25,595,000	L20	Loans to native claimants (Gross)	561,061	...	27,020,319
...	...	15,200,000	...	15,200,000	L21d	Loans to First Nations in British Columbia (Gross)	333,701	...	...
...	958,000	...	...	958,000	L25	Loans to Yukon Elders (Gross)	...	...	...
...	...	196,906	...	196,906	L25d	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders (Gross)	...	...	...
...	958,000	196,906	...	1,154,906	(S)	Total—Vote L25	1,155,044	(138)	1,200,000
...	...	...	...	...	(L)	Loans to the Inuvialuit Regional Corporation in respect of the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i> . Limit \$30,000,000 (Gross)	30,000,000	...	...
64,534,009	56,553,000	15,396,906	(9,438,651)	127,045,264	Total non-budgetary	29,906,408	30,894,624	66,244,232	27,215,461
33,322,249	3,556,480,000	37,171,606	(6,596,034)	3,620,377,821	Total Program—Budgetary	3,570,923,332	16,332,915	33,121,574	3,384,315,739
64,534,009	56,553,000	15,396,906	(9,438,651)	127,045,264	Non-budgetary	29,906,408	30,894,624	66,244,232	27,215,461
...	81,042,000	...	...	81,042,000	Northern Affairs Program	...	...	...	...
...	...	...	(2,093,806)	(2,093,806)	Operating expenditures	...	...	...	...
...	...	...	(999,999)	(999,999)	Transfer to: Vote 35	...	...	...	...
...	...	...	(2,374,382)	(2,374,382)	Vote 40	...	...	...	...
...	...	...	...	...	Vote 45	...	...	...	...
...	81,042,000	...	(5,468,187)	75,573,813	Total—Vote 30	70,169,635	5,404,178	...	73,634,288
336,764	57,758,450	...	...	58,095,214	Grants and contributions	...	...	...	...
...	...	16,175,537	...	16,175,537	Transfer of \$3,834,898 from Indian Affairs and Northern Development Vote 15, and \$2,093,806 from Indian Affairs and Northern Development	...	...	...	...
...	...	...	3,834,898	3,834,898	Vote 30	...	...	...	...
...	...	...	2,093,806	2,093,806	Transfer from: Vote 15	...	...	...	...
...	...	...	...	...	Vote 30	...	...	...	...
336,764	57,758,450	16,175,537	5,928,704	80,199,455	Total—Vote 35	79,056,083	806,608	336,764	60,317,924
...	...	...	...	...	To write-off from the accounts of Canada, certain debts due to Her Majesty in right of Canada amounting to: (a) \$286,440 representing the principal of 24 accounts owed by 21 debtors; and (b) \$89,362 representing the principal of 6 accounts owed by 5 debtors	...	...	...	...
...	...	375,802	...	375,802	36d	373,592	2,210	...	...

40	Payments to Canada Post Corporation	13,105,000	...	...	13,105,000	...	...	13,750,000
40d	Transfer of \$999,999 from Indian Affairs and Northern Development Vote 30	...	1	...	999,999	...	...	...
	Transfer from Vote 30	...	...	999,999	...	...	...	...
	Total—Vote 40	13,105,000	1	999,999	14,105,000	...	...	13,750,000
(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	568,584	...	(701,416)	...	568,584	...	402,204
(S)	Contributions to employee benefit plans	4,424,000	...	...	4,424,000	...	...	4,330,000
(S)	Refunds of amounts credited to revenue in previous years	528,950	...	528,950	528,950	...	...	390,962
(S)	Spending of proceeds from the disposal of surplus Crown assets	73,344	...	11,194	84,538	11,138	62,206	11,194
	Total budgetary	410,108	157,599,450	16,551,340	1,299,244	175,860,142	6,275,202	347,958
L40	Loans to the Government of the Yukon Territory for making second mortgage loans to Territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> . Limit \$320,000 (Gross)	320,000	...	...	...	320,000	...	320,000
L55	Provision of Eskimo loan fund for loans to Eskimos to promote commercial activities as established by <i>Vote 546, Appropriation Act No. 3, 1953</i> and last amended by <i>Vote L55, Appropriation Act No. 2, 1978-79</i> . Limit \$7,072,000 (Net)	5,455,591	...	...	5,455,591	(696,382)	...	6,151,973
L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000. (<i>Appropriation Act No. 4, 1969</i>) (Net)	4,910,638	...	...	4,910,638	(89,362)	...	5,000,000
	Total non-budgetary	10,686,229	...	...	10,686,229	(785,744)	...	11,471,973
	Total Program—Budgetary	410,108	157,599,450	16,551,340	1,299,244	175,860,142	6,275,202	347,958
	Non-budgetary	10,686,229	...	...	...	10,686,229	(785,744)	11,471,973
	Total Program—Non-budgetary	...	...	...	...	...	...	...
	Transfer Payments to the Territorial Governments	...	...	...	...	...	...	...
45	Transfer payments to the Government of the Northwest Territories and to the Government of the Yukon Territory	...	...	...	1,193,421,000	...	...	...
45d	Transfer of \$2,374,382 from Indian Affairs and Northern Development Vote 30	...	1	...	2,374,382	2,374,382	...	...
	Transfer from Vote 30	...	...	2,374,382	...	...	...	...
	Total—Vote 45	...	1,193,421,000	1	2,374,382	1,195,795,383	...	1,055,561,640
	Total Program—Budgetary	...	1,193,421,000	1	2,374,382	1,195,795,383	...	1,055,561,640
	Total Department—Budgetary	33,732,995	4,952,944,095	53,722,948	(1,611,150)	5,038,788,888	24,474,307	33,469,534
	Non-budgetary	75,220,238	56,553,000	15,396,906	(9,438,651)	137,731,493	30,894,624	77,716,205
	Total	...	...	...	...	...	...	...

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote			
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	1,035,000	...	1,035,000	50	Canadian Polar Commission		
...	...	9,948	9,948	50d	Program expenditures		
...	1,035,000	9,948	1,044,948	(S)	1,005,025	39,923	...
...	48,000	...	48,000		48,000	...	46,000
...	1,083,000	9,948	1,092,948		1,053,025	39,923	1,113,328
33,732,995	4,954,027,095	53,732,896	5,039,881,836		Total Ministry—		
75,220,238	56,553,000	15,396,906	137,731,493		4,981,898,072	24,514,230	33,469,534
					29,120,664	30,894,624	4,642,750,895
							77,716,205
							27,098,390

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Includes an adjustment of \$2.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Administration Program																		
Executive direction	6,788,298	6,780,631	158,422	158,422	158,422		...	...	...	...	...	...	...	...	...	6,946,720	6,939,053	
Finance and professional services	26,195,687	26,168,199	525,763	525,763	525,763	458,000	458,000	458,000	458,000	...	...	...	...	...	...	27,179,450	27,151,962	
Human resource management	8,061,777	7,176,021	187,832	187,832	187,832	...	...	...	...	...	...	...	...	...	...	8,249,609	7,363,853	
Communications	4,312,041	3,366,760	67,722	67,722	67,722	...	...	...	...	...	...	...	...	...	...	4,379,763	3,434,482	
Total Program—Budgetary	45,357,803	43,491,611	939,739	939,739	939,739	458,000	458,000	458,000	458,000	...	...	...	...	...	...	46,755,542	44,889,350	
Indian and Inuit Affairs Program																		
Claims—																		
Budgetary	34,530,542	30,529,351	536,824	536,824	536,824	301,616,105	301,616,105	301,616,105	301,616,105	...	...	...	...	...	...	336,683,471	332,682,280	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	127,045,264	29,906,408	
Lands and trust services	44,169,620	40,519,272	3,900,000	3,900,000	3,434,096	20,613,206	20,613,206	20,613,206	20,613,206	...	...	...	...	...	...	68,682,826	64,566,574	
Program funding	113,727,819	76,135,111	7,269,795	6,494,478	6,494,478	2,182,506,679	2,182,506,679	2,182,506,679	2,182,506,679	...	...	...	...	...	...	2,303,504,293	2,264,664,396	
Community funding	9,609,898	8,376,722	21,381	21,381	21,381	812,133,395	812,133,395	812,133,395	812,133,395	...	...	...	...	...	...	821,764,674	820,531,498	
Corporate direction	62,727,149	62,727,148	4,770,360	3,506,388	3,506,388	22,245,048	22,245,048	22,245,048	22,245,048	...	...	...	...	...	...	89,742,557	88,478,584	
Total Program—Budgetary	264,765,028	218,287,604	16,498,360	13,993,167	13,993,167	3,339,114,433	3,338,642,561	3,338,642,561	3,338,642,561	...	...	...	...	...	...	3,620,377,821	3,570,923,332	
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	127,045,264	29,906,408	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	127,045,264	29,906,408	
Northern Affairs Program																		
Political, scientific, social and cultural development	19,742,598	19,066,019	28,924	28,924	28,924	55,374,623	55,374,623	55,374,623	55,374,623	...	...	...	...	...	...	75,146,145	74,132,802	
Economic development and resource management—																		
Budgetary	67,562,980	62,833,115	1,984,854	1,984,854	1,984,854	24,824,832	24,824,832	24,824,832	24,824,832	...	...	...	...	...	...	94,372,666	88,836,193	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,686,229	(785,744)	
Program management	6,199,395	6,126,051	141,936	141,936	141,936	...	...	...	...	...	...	...	...	...	...	6,341,331	6,267,987	
Total Program—Budgetary	93,504,973	88,025,185	2,155,714	2,155,714	2,155,714	80,199,455	79,056,083	79,056,083	79,056,083	...	...	...	...	...	...	175,860,142	169,236,982	
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,686,229	(785,744)	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,686,229	(785,744)	

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transfer Payments to the Territorial Governments Program												
Transfer payments to the territorial governments	...	...	...	...	1,195,795,383	1,195,795,383	...	...	...	...	1,195,795,383	1,195,795,383
Total Program—Budgetary	...	...	...	...	1,195,795,383	1,195,795,383	...	...	...	...	1,195,795,383	1,195,795,383
Total Department—Budgetary	403,627,804	349,804,400	19,593,813	17,088,620	4,615,567,271	4,613,952,027	...	...	...	...	5,038,788,888	4,980,845,047
Non-budgetary	...	...	...	...	...	...	...	...	137,731,493	29,120,664	137,731,493	29,120,664
Canadian Polar Commission—Budgetary	1,070,948	1,032,025	...	...	22,000	21,000	...	...	...	...	1,092,948	1,053,025
Total Ministry—Budgetary	404,698,752	350,836,425	19,593,813	17,088,620	4,615,589,271	4,613,973,027	...	...	...	...	5,039,881,836	4,981,898,072
Non-budgetary	...	...	...	...	...	...	...	...	137,731,493	29,120,664	137,731,493	29,120,664

Transfer Payments

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	233,000	...	...	225,000	...	458,000	Department Administration Program Contributions	458,000	...	...	458,000
...	233,000	...	...	225,000	...	458,000	Finance and professional services Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	458,000	...	...	458,000
Total Program											
Indian and Inuit Affairs Program											
Grants											
...	25,058,000	...	...	(553,277)	...	24,504,723	Claims	24,504,723	...	...	23,579,321
...	20,000,000	...	...	...	...	20,000,000	Grants to James Bay Cree and Naskapi Bands of Quebec	20,000,000	...	...	20,000,000
...	17,749,000	...	...	(309,893)	...	17,439,107	(S) Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>	17,439,107	...	...	8,427,280
...	262,000	...	...	113	...	262,113	Capital grants to the Cree and Naskapi Bands of Quebec	262,113	...	...	259,113
...	2,119,000	...	...	(153,234)	...	1,965,766	Grant to the Makivik Corporation for James Bay and Northern Quebec Agreement implementation	1,965,766	...	...	12,762,019
...	63,595,000	1	...	15,127,669	...	78,722,670	Grants to the Oujé-Bougoumon Cree of Quebec	78,722,670	...	...	25,189,461
...	60,080,000	...	...	18,909,018	...	78,989,018	Grants to Indian individuals or bands to settle specific claims	78,989,018	...	...	118,668,417
...	21,982,000	...	...	300,844	...	22,282,844	Grants to the beneficiaries or implementing bodies of comprehensive land claims settlements	22,282,844	...	...	85,284,504
							Grants to entitled bands for the settlement of treaty land entitlement claims in the Province of Saskatchewan				

Transfer Payments—Continued

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	6,216,000	...	...	(6,206,644)	...	9,356		9,356		...	...	...
...	6,708,000	...	...	(6,698,739)	...	9,261		9,261		...	...	...
...	...	30,809,849	...	...	(421,213)	30,388,636		30,388,636		...	...	...
...	223,769,000	30,809,850	...	20,415,857	(421,213)	274,573,494		274,573,494		...	...	294,170,115
Lands and trust services													
...	1,400,000	...	...	...	156,244	1,556,244		1,556,244		...	...	1,546,402
...	300,000	...	...	...	...	300,000		300,000		...	...	300,000
...	1,700,000	...	...	...	156,244	1,856,244		1,856,244		...	...	1,846,402
Program funding													
...	400,000	...	...	(171,802)	...	228,198		228,198		...	...	281,785
...	21,000,000	...	...	(16,219,220)	...	4,780,780		4,780,780		...	...	11,084,366
...	45,000	...	...	...	...	45,000		45,000		...	...	156,040
...	55,655,000	...	...	(45,833,498)	...	9,821,502		9,349,630	471,872	...	...	17,590,575

...	8,274,000	...	...	(1,636,407)	...	6,637,593	...	6,637,593	...	6,731,429
Grants to individuals to protect Indian and Inuit children, individuals and families living on Indian reserves										
...	136,000	...	...	...	...	3,250	...	3,250	...	3,100
Grants to students and their chaperons to promote fire protection awareness in band and federally operated schools										
...	107,322,000	...	...	...	...	110,807,976	...	110,807,976	...	109,593,402
...	192,832,000	...	...	...	...	132,324,299	...	131,852,427	...	145,440,697
Grants to Indian bands, their district councils and Inuit settlements to support their administration										
Community funding										
Grants to the Sechelt Indian Band pursuant to the <i>Sechelt Indian Band Self-Government Act</i>										
...	2,735,000	...	...	...	...	2,735,000	...	2,735,000	...	2,677,631
...	6,238,000	...	...	...	...	6,238,000	...	6,238,000	...	6,985,000
Grant to the Miawpukek Indian Band to support designated programs										
...	...	...	...	...	...	2,321,013	...	2,321,013	...	...
Payments to Yukon First Nations pursuant to individual self-government agreements										
...	8,973,000	...	...	...	...	11,294,013	...	11,294,013	...	9,662,631
Corporate direction										
Grants to representative status Indian organizations to support their administration										
...	5,608,000	...	...	...	...	5,178,700	...	5,178,700	...	5,149,850
...	5,608,000	...	...	...	...	5,178,700	...	5,178,700	...	5,149,850
...	432,882,000	30,809,850	...	...	...	425,226,750	(264,969)	424,754,878	471,872	456,269,695
Total—Grants										
Contributions										
Claims										
Contributions to native claimants for the preparation and submission of claims										
...	5,449,000	...	...	...	...	4,602,482	...	10,051,482	...	6,927,067
Contribution to the Ratification Committee for the expense of the Committee in conducting the votes to ratify the Regional Comprehensive Final Agreements in the Mackenzie Valley										
...	60,000	...	...	...	...	(45,000)	...	15,000	...	...
Contributions for ratification of the Umbrella Final Agreement and Yukon First Nations Final Agreements and completion of the enrollment process										
...	...	...	...	...	...	233,957	...	233,957	...	1,711,130
Contribution to the Cree-Naskapi Commission for monitoring the implementation of the <i>Cree-Naskapi (of Quebec) Act</i>										
...	395,000	...	...	...	...	85,000	...	480,000	...	655,000
Contributions to the beneficiaries and various implementing bodies for the purpose of implementing comprehensive land claim settlements										
...	13,994,000	...	...	...	...	(5,031,013)	...	8,962,987	...	3,000,869

Transfer Payments—Continued

Available from previous years	Source of authorities				Adjustments and transfers				Disposition of authorities			
	As shown in		Transfers between ministries		Transfers within this ministry		Statutory adjustments		Used in the current year	Variance under or (over)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$	\$			\$	\$
...	800,000	...	...	...	478,322	...	...	1,278,322	1,278,322	...	...	1,187,402
...	...	...	...	...	297,822	...	...	297,822	297,822	...	...	1,688,890
...	3,700,000	...	...	...	(2,113,200)	...	...	1,586,800	1,586,800	...	...	6,002,617
...	300,000	...	...	...	278,404	...	...	578,404	578,404	...	...	484,226
...	200,000	...	...	...	(94,407)	...	...	105,593	105,593	...	...	818,210
...	1,000,000	...	...	...	...	...	...	1,000,000	1,000,000	...	...	1,000,000
...	...	...	...	...	2,452,244	...	...	2,452,244	2,452,244	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	95,772
...	25,898,000	...	...	...	1,144,611	...	...	27,042,611	27,042,611	...	...	23,571,183
...	505,000	...	...	...	267,000	...	...	772,000	772,000	...	...	689,602
...	2,564,000	...	...	...	1,239,285	...	...	3,803,285	3,803,285	...	...	3,556,743
...	4,308,000	...	...	...	(1,512,139)	...	...	2,795,861	2,795,861	...	...	2,349,667
...	3,750,000	...	...	...	(605,538)	...	...	3,144,462	3,144,462	...	...	3,859,512

...	4,100,000	...	...	(1,004,373)	...	3,095,627	...	3,095,627	...	450,000
...	3,034,000	...	...	2,111,727	...	5,145,727	...	5,145,727	...	3,445,604
...	18,261,000	...	...	495,962	...	18,756,962	...	18,756,962	...	14,351,128
<hr/>										
Program funding										
...	9,636,000	...	...	420,316	...	10,056,316	...	10,056,316	...	9,528,000
<hr/>										
Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador										
Contributions to support Indians, Inuit and Innu for the purpose of supplying public services in the areas such as economic development, education, social services, capital facilities and maintenance, and										
Indian government support										
...	36,406,000	...	...	1,417,194	...	37,823,194	...	37,823,194	...	36,446,363
...	761,955,000	...	...	(103,315,040)	...	658,639,960	...	658,639,960	...	653,409,517
...	799,577,000	...	...	(132,429,114)	...	667,147,886	...	667,147,886	...	639,793,724
...	561,941,000	...	...	49,507,256	...	611,448,256	...	611,448,256	...	524,670,873
...	94,862,000	(29,795,232)	...	65,066,768	...	65,066,768	...	66,392,586
...	2,264,377,000	(214,194,620)	...	2,050,182,380	...	2,050,182,380	...	1,930,241,063
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Community funding										
Contributions to Indian bands and Inuit settlements, tribal councils, district councils, and other Indian and Inuit organizations, to assist communities in planning self-government, preparing for substantive negotiations by developing terms of reference for the negotiations and developing self-government arrangements										
...	1,200,000	...	...	(770,190)	...	429,810	...	429,810	...	536,015
<hr/>										
Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and Indian and Inuit communities to facilitate their self-government negotiations										
...	7,700,000	...	...	42,000	...	7,742,000	...	7,742,000	...	9,452,132
...	384,000	...	...	...	...	384,000	...	384,000	...	384,000
<hr/>										
...	41,955,000	...	...	(110,164)	...	41,844,836	...	41,844,836	...	39,091,403
<hr/>										
Contributions to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement										
Payments to Indian governments to support their communities' public services:										
...	14,768,000	...	...	679,962	...	15,447,962	...	15,447,962	...	13,900,470
...	1,415,000	...	...	2,263,352	...	3,678,352	...	3,678,352	...	2,230,595
...	206,587,000	...	...	88,072,277	...	294,659,277	...	294,659,277	...	223,630,343
...	134,336,000	...	...	46,099,862	...	180,435,862	...	180,435,862	...	158,105,240

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	106,564,000	...	...	67,864,963	...	174,428,963	...	...	144,117,947
...	61,937,000	...	...	19,851,320	...	81,788,320	...	...	72,610,215
...	576,846,000	...	...	223,993,382	...	800,839,382	...	...	664,058,360
Corporate direction									
...	6,541,000	...	...	10,525,348	...	17,066,348	...	...	13,679,549
...	6,541,000	...	...	10,525,348	...	17,066,348	...	...	13,679,549
...	2,891,923,000	...	...	21,964,683	...	2,913,887,683	...	...	2,645,901,283
Contributions for the purpose of consultation and policy development									
...	249,667,000	30,809,850	...	21,560,468	(421,213)	301,616,105	...	...	317,741,298
...	19,961,000	...	...	495,962	156,244	20,613,206	...	...	16,197,530
...	2,457,209,000	...	...	(274,702,321)	...	2,182,506,679	...	...	2,075,681,760
...	585,819,000	...	...	226,314,395	...	812,133,395	...	...	673,720,991
...	12,149,000	...	...	10,096,048	...	22,245,048	...	...	18,829,399
...	3,324,805,000	30,809,850	...	(16,235,448)	(264,969)	3,339,114,433	...	...	3,102,170,978
Total Program									
...	748,000	...	...	...	...	748,000	...	...	748,000
...	90,000	...	...	...	...	90,000	...	...	90,000
...	4,500	...	...	...	...	4,500	...	...	4,500
336,764	...	...	...	...	...	336,764	...	336,764	...
336,764	842,500	...	...	...	...	1,179,264	...	336,764	842,500

Program Summary by Activity

Northern Affairs Program

Grants

Political, scientific, social and cultural development

Grants to Canadian universities and institutes for northern scientific research training

Grant to Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities

Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science

Northern development mineral assistance grant

Economic development and resource management

...	18,000	...	...	...	18,000	...	...	18,000	...	...	18,000
Grant to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory											
Grants of \$18,000 to the Yukon Chamber of Mines; and \$18,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospector's training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	36,000	...	...	...	36,000	...	...	36,000	...	...	36,000
Grant to the Territories Accident Prevention Association	4,500	...	...	(4,500)	...	...	...	...	...	...	...
Grant to the Yukon Prospector's Association	1,800	...	...	...	1,800	...	...	1,800	...	...	1,800
Grant to the Klondike Placer Mining Association	9,000	...	...	...	9,000	...	...	9,000	...	...	9,000
Grant to the National Northern Development Conference	5,000	...	...	(5,000)	...	...	...	...	...	...	...
...	74,300	...	...	(9,500)	...	64,800	...	64,800	...	...	64,800
336,764	916,800	...	...	(9,500)	...	1,244,064	...	907,300	...	336,764	907,300

Contributions

Political, scientific, social and cultural development											
Contributions to the Government of the Northwest Territories for health care of Indians and Inuit	33,509,000	12,000,000	...	...	...	45,509,000	...	45,509,000	...	...	33,509,000
Contributions to northern native associations to enable them to research and carry-out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	89,100	...	...	1,242,488	...	1,331,588	...	1,331,588	...	...	292,054
Contributions for Inuit counselling in the South	80,000	...	...	...	...	80,000	...	80,000	...	...	80,000
Contributions to the territorial governments and native organizations for the purpose of implementing the Inuvialuit Final Agreement	4,514,000	627,580	...	(1,306,809)	...	3,834,771	...	3,834,771	...	...	4,928,440
Contribution to the Canadian Regional Office of the Inuit Circumpolar Conference	90,000	...	...	...	...	90,000	...	90,000	...	...	90,000
Contributions to the Nunavut Implementation Commission for the purpose of advising on the creation of Nunavut	3,300,000	...	...	...	...	3,300,000	...	3,300,000	...	...	679,700
Contribution to the Association of Canadian Universities for Northern Studies for national students conferences	50,000	...	...	...	...	50,000	...	50,000	...	...	...
...	41,632,100	12,627,580	...	(64,321)	...	54,195,359	...	54,195,359	...	...	39,579,194

Transfer Payments—Concluded

Available from previous years	Source of authorities					Disposition of authorities				
	Adjustments and transfers					Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	11,058,000	...	(565,406)	...	10,492,594	9,685,986	806,608	...	9,370,008	
...	3,900,000	3,547,957	...	...	12,944,234	12,944,234	...	...	7,951,126	
...	79,200	...	(49,200)	...	30,000	30,000	...	...	54,672	
...	49,500	...	138,750	...	188,250	188,250	...	...	49,500	
...	8,100	...	7,125	...	15,225	15,225	...	...	16,925	
...	13,950	...	...	...	13,950	13,950	...	...	13,950	
...	87,300	...	(64,171)	...	23,129	23,129	...	...	8,000	
...	13,500	...	...	...	13,500	13,500	...	...	13,500	
...	...	...	1,039,150	...	1,039,150	1,039,150	...	...	915,499	
...	...	...	...	...	...	...	...	...	1,438,250	
...	15,209,550	3,547,957	6,002,525	...	24,760,032	23,953,424	806,608	...	19,831,430	
...	56,841,650	16,175,537	5,938,204	...	78,955,391	78,148,783	806,608	...	59,410,624	
Program Summary by Activity										
336,764	42,474,600	12,627,580	...	(64,321)	55,374,623	55,037,859	...	336,764	40,421,694	
...	15,283,850	3,547,957	...	5,993,025	24,824,832	24,018,224	806,608	...	19,896,230	
336,764	57,758,450	16,175,537	...	5,928,704	80,199,455	79,056,083	806,608	336,764	60,317,924	

Transfer Payments to the Territorial Governments Program

Other transfer payments

Payments to the Governments of the Northwest Territories and the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the territorial Ministers of Finance on behalf of each territory, the payments to the Government of the Northwest Territories and the Government of the Yukon Territory to be calculated in accordance with such agreements; and to authorize also interim payments to the Government of the Northwest Territories and the Government of the Yukon Territory prior to the signing of the agreements for the current fiscal year (the amount payable under the agreements to be reduced by the aggregate of all interim payments for the current fiscal year)

...	1,193,421,000	1	...	2,374,382	...	1,195,795,383	...	...	1,055,561,640
...	1,193,421,000	1	...	2,374,382	...	1,195,795,383	...	...	1,055,561,640
336,764	4,576,217,450	46,985,388	...	(7,707,362)	(264,969)	4,615,567,271	1,278,480	336,764	4,218,508,542

Canadian Polar Commission

Contributions

Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions

...	22,000	...	...	...	...	22,000	...	1,000	...	16,600
...	22,000	...	...	...	...	22,000	...	1,000	...	16,600
336,764	4,576,239,450	46,985,388	...	(7,707,362)	(264,969)	4,615,589,271	1,279,480	336,764	4,218,525,142	

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Indian and Inuit Affairs Program				
Non-budgetary (respendable receipts)				
Economic development	...	10,867,275	910,005	
Indian economic development	...	282,311	109,201	
Capital facilities and community services	...			
Off-reserve housing fund	...	11,149,586	1,019,206	
Total Program—Non-budgetary				
Northern Affairs Program				
Non-budgetary (respendable receipts)				
Economic development and resource management	...	696,382	117,071	
Eskimo loan fund	...	89,362	...	
Yukon Territory small business loans	
Total Program—Non-budgetary	...	785,744	117,071	
Total Ministry—Non-budgetary	...	11,935,330	1,136,277	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Administration Program				
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	27,611		35,858	
Adjustments of Prior Year's Payables at Year End—				
Operation and maintenance	32,971		20,854	
Privileges, licences and permits—				
Living accommodations and services	...		4,744	
Services and service fees	24,173		5,146	
Proceeds from the disposal of surplus Crown assets	2		638	
Other non-tax revenues	572		4,578	
Total Non-Tax Revenues	85,329		71,818	
Total Program	85,329		71,818	
Indian and Inuit Affairs Program				
Tax Revenues—				
Goods and services tax	260,759		181,131	
Total Tax Revenues	260,759		181,131	
Non-Tax Revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Indian economic development fund	1,197,982		1,476,455	
Inuvialuit Regional Corporation	...		3,809,611	
Native claimants	4,918,407		...	
Other accounts—				
Indian housing assistance fund—				
On-reserve housing—Interest on guaranteed loans	1,112,687		406,650	
Farm Credit Corporation	1,250		17,200	
Total Tax Revenues	7,230,326		5,709,916	
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	544,248		1,847,488	
Capital costs	49,119		350	
Sundries	5,560,502		3,523,572	

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Adjustments of Prior Year's Payables at Year End—			Eskimo loan fund		
Operation and maintenance	321,431	157,403	Yukon Energy Corporation	149,083	238,481
Capital costs	8,183	9,671	Other account—	1,671,456	2,739,126
Grants and contributions	4,431,838	1,233,167	Esso Ltd.—Norman Wells Project profits	30,204,727	30,375,443
	10,915,321	6,771,651		32,210,497	33,638,172
Privileges, licences and permits—			Refunds of previous years' expenditures—		
Living accommodations and services	251,159	398,304	Reimbursement of operation and maintenance	121,409	114,678
Royalties	627	...	Capital costs	108,741	...
Sundries	11,167	6,013	Sundries	3,971,039	184,211
	262,953	404,317	Adjustments of Prior Year's Payables at Year End—		
			Operation and maintenance	294,060	157,085
Services and service fees	159	155	Grants and contributions	435,590	736,467
				4,930,839	1,192,441
Proceeds from sales—			Privileges, licences and permits—		
Utilities	358,070	346,312	Canada Mining—		
Other	69,678	22	Fees	...	705
	427,748	346,334	Leases	746,100	771,519
			Licences	55,511	47,916
Proceeds from the disposal of surplus Crown assets	70,534	66,065	Royalties	227,810	933,379
			Coal leases	39,357	20,199
Other non-tax revenues—			Forestry	111,683	94,147
Other non-tax revenues	101,091	127,073	Land, building and machinery rentals	334,738	373,803
Treaty land entitlement (Saskatchewan)	8,939,995	...	Land use fees	65,434	54,867
Sundries	2,268	5,306	Living accommodations and services	629,155	739,125
	9,044,254	132,379	Metallic and non-metallic	52,533	52,807
			Oil and gas leases	5,979	...
			Oil and gas royalties	7,600,205	7,279,985
	27,951,295	13,430,817	Quarrying royalties	97,672	100,532
Total Non-Tax Revenues			Water rentals	7,026	6,004
			Yukon quartz mining—		
Total Program	28,212,054	13,611,948	Fees and leases	712,171	763,209
			Sundries	982	1,457
Northern Affairs Program				10,686,356	11,239,654
Tax Revenues—			Services and service fees—		
Goods and services tax	35,434	35,795	Placer mining fees	226,831	219,261
			Canada mining fees	2,033,618	2,233,344
Total Tax Revenues	35,434	35,795	Land use registrar fees	...	106,488
			Land use fees	53,763	19,403
Non-Tax Revenues—			Rental of vacant land	120,758	96,860
Return on investments— ⁽¹⁾			Other fees	15,472	10,978
Loans, investments and advances—				2,450,442	2,686,334
Government of the Yukon Territory	182,502	253,716			
Government of the Northwest Territories	2,729	5,562			
Yukon Territory small business loans	...	25,844			

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from sales—			Ministry Summary		
Proceeds from sales	66,901	100,400	Tax Revenues—		
Publications	44,364	40,717	Goods and services tax	296,193	216,926
Sundries	5,024	113	Total Tax Revenues	296,193	216,926
	116,289	141,230	Non-Tax Revenues—		
Proceeds from the disposal of surplus Crown assets			Return on investments	39,440,823	39,348,088
Other non-tax revenues—	11,194	91,316	Refunds of previous years' expenditures	18,126,212	8,070,804
Other non-tax revenues	11,631	89,782	Privileges, licences and permits	10,949,309	11,648,715
Oil and gas forfeitures	972,202	4,275	Services and service fees	2,474,774	2,691,635
	983,833	94,057	Proceeds from sales	544,037	487,564
Total Non-Tax Revenues	51,389,450	49,083,204	Proceeds from the disposal of surplus Crown assets	81,730	158,019
			Other non-tax revenues	10,028,659	231,014
Total Program	51,424,884	49,118,999	Total Non-Tax Revenues	81,645,544	62,585,839
Transfer Payments to the Territorial Governments Program			Total Ministry	81,941,737	62,802,765
Non-Tax Revenues—					
Refunds of previous years' expenditures—					
Adjustments of Prior Year's Payables at					
Year End—					
Operation and maintenance	2,219,470	...			
Total Program	2,219,470	...			
Total Department	81,941,737	62,802,765			

(1) Interest unless otherwise indicated.

SECTION 14

1994-95

PUBLIC ACCOUNTS

Industry

Department (Industry, Science and
Technology and Consumer and Corporate
Affairs)

Canadian Space Agency

Cape Breton Development Corporation

Competition Tribunal

Copyright Board

Federal Business Development Bank

National Research Council of Canada

Natural Sciences and Engineering
Research Council

Social Sciences and Humanities Research
Council

Standards Council of Canada

Statistics Canada

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Program objectives and activity description	14.2
Ministry summary	14.6
Programs by activity	14.11
Transfer payments	14.14
Details of amounts credited to the vote	14.22
Revenues	14.23

Department (Industry, Science and Technology and Consumer and Corporate Affairs)

Industry and Science Development Program

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada; to promote regional economic development in Ontario; to assist aboriginal people to realize their economic potential; and to foster increased investment which benefits Canada.

Activity Description

Industrial and aboriginal programs

To foster competitiveness of the Canadian manufacturing, processing, telecommunications and tourism sectors domestically and internationally; and to assist Canadian aboriginal people to build a strong business and capital base.

Industry and science policy

To provide national leadership, policy development and programs for enhancing Canadian scientific and industrial capabilities and investment opportunities, including linkages between science, technology and industry.

Regional operations

To provide leadership, advocacy and program support for enhancing the performance of business enterprises and client organizations at the regional level, and to provide a framework to regulate the creation and existence of federal corporations to maintain order and fairness, and to restore resources from corporate bankruptcies to more productive use.

Communications research

To foster continued innovation in technologies, systems and services and encourage their early exploitation and utilization by all segments of society, and to promote economic development.

Corporate and advisory services

To support Industry Canada organizations through the provision of corporate financial, administrative and advisory services, and to fulfill the functions of the Registrar General of Canada.

Services to the Marketplace Program

Objective

To promote fair and efficient operation of the marketplace in Canada, and to ensure that reliable and efficient radio spectrum services are provided in a manner so that optimal benefits accrue to Canadians.

Activity Description

Consumer affairs

To establish and enforce rules and promote policies to protect, inform, assist and represent consumers and to maintain fairness in market transactions based on measurement.

Competition law and policy

To maintain and encourage competition in the Canadian economy.

Intellectual property

To contribute to the productivity, innovation and competitiveness of Canadian industry, both at the national and international level, by administering Canada's intellectual property systems in a manner

that ensures a high presumption of validity of the intellectual property rights granted and access to this information throughout Canada.

Spectrum management

To ensure the availability of high quality and efficient radio communications services to as many users of the radio spectrum as possible with a minimum of interference.

Program support and advisory services

To provide support to the services to the Marketplace Program, and to fulfill the functions of the Assistant Deputy Registrar General.

Canadian Space Agency

Objective

To promote the peaceful use and development of space, to advance the knowledge of space through science and to ensure that space science and technology provide social and economic benefits for Canadians.

Activity Description

Canadian Space Agency

The Canadian Space Agency is responsible for the federally funded activities, except for those specifically allocated to other departments by legislation, in research, development and applications in space science and technology, for overall coordination of the space policies and programs of the Government of Canada, for promoting the transfer and diffusion of space technology to Canadian industry; and for encouraging commercial exploitation of space capabilities, technology, facilities and systems. In carrying out its responsibilities, the Agency constructs, procures, manages,

maintains and operates space research and development facilities and systems; enters cooperative agreements with industry, academia, provincial governments and international agencies; and makes grants and contributions in support of programs or projects relating to scientific or industrial space research.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

Competition Tribunal

Objective

To maintain and encourage competition in the Canadian economy by providing a court of record to hear and determine all applications under Part VIII of the *Competition Act* pertaining to anti-competitive behaviour on the part of individuals and corporations.

Activity Description

Competition Tribunal

The Competition Tribunal is a court of record to hear and determine all applications made to it in relation to matters falling under Part VIII of the *Competition Act*. The Registry of the Competition Tribunal provides registry, research and administrative assistance to the Tribunal for the timely and expeditious conduct of its hearings which may be held throughout Canada as the Tribunal considers necessary or desirable for the proper conduct of its business.

Copyright Board

Objective

To fix royalties that are fair and reasonable for both the owners of copyright and the users of works protected by copyright; and, to permit the use of works for which the owner of the copyright cannot be located.

Activity Description

Copyright Board

The Board carries out four major functions:

- approving tariffs concerning the retransmission of distant radio and television signals;
- approving tariffs for the public performance of music;
- arbitrating disputes on copyright fees between licensing bodies representing copyright owners and users; and
- in cases where the copyright owner is unlocatable, approving non-exclusive licences for use of published works protected by copyright.

Federal Business Development Bank

Objective

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling and management training, giving particular consideration to the needs of small business enterprises.

National Research Council of Canada

Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada through:

- support for the national science and technology infrastructure;
- research and development in the national interest;
- research and development of national importance in partnership with industry; and
- contributions to the national supply of highly skilled human resources.

Activity Description

National research and development

Undertake and promote research and development to enhance the national scientific and engineering capability and investment.

Support for the national science and technology infrastructure

Support and promote the use of technology and information by Canadian industry and the research community to advance industrial competitiveness and the application of scientific information.

Program management

Ensure the effective management of the National Research Council's Program and its resources.

Natural Sciences and Engineering Research Council

Objective

To promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

Activity Description

Grants and scholarships

Grants and scholarships awarded to selected individuals and groups in support of research, training of highly qualified personnel and research-related activities.

Administration

Operations in support of the granting process.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Activity Description

Grants and scholarships

Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human

resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration

Operations in support of the granting process.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Activity Description

International and domestic economic statistics

The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the coordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-economic statistics

The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the coordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and social statistics

The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the coordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

Institution statistics

The provision of statistical information and analysis on the nature and operation of the public and institutional sectors; the development and promotion of common concepts and systems; and the coordination of federal, provincial and territorial government statistical activities on social issues.

The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

The provision of central direction and management services including management practices, finance, personnel, and administrative services in support of the agency's program.

Ministry Summary

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$			\$	\$	\$			
...	299,759,000	...	...	299,759,000	1	Department (Industry, Science and Technology and Consumer and Corporate Affairs)					
...	...	6,750,834	...	6,750,834	1b	Industry and Science Development Program					
...	...	...	1	...	1d	Operating expenditures					
...	...	...	26,073,255	26,073,255		Transfer of \$26,073,255 from Industry Vote 10					
...	...	...	5,050,000	5,050,000		Transfer from: Vote 10					
...	...	...	...	...		TB Vote 5 ⁽¹⁾					
...	299,759,000	6,750,835	31,123,255	337,633,090		Total—Vote 1					
...	...	...	...	...	2b	Pursuant to paragraph 6(1)(d) of the <i>Small Business Loans Act</i> , to increase from \$4,000,000,000 to \$12,000,000,000 the aggregate principal amount of the loans					
...	64,445,000	...	...	64,445,000	5	Capital expenditures					
...	729,747,000	...	...	729,747,000	10	Grants and contributions					
...	...	69,674,000	...	69,674,000	10b	Transfer of \$17,832,000 from Industry Vote 25, and \$15,000 from Industry Vote 30					
...	...	...	17,832,000	17,832,000		Transfer from: Vote 25					
...	...	...	15,000	15,000		Vote 30					
...	...	...	(26,073,255)	(26,073,255)		Transfer to Vote 1					
...	729,747,000	69,674,000	(8,226,255)	791,194,745		Total—Vote 10					
...	48,645	...	...	48,645	(S)	Minister of Industry—Salary and motor car allowance					
...	20,000,000	...	(10,709,836)	9,290,164	(S)	Liabilities under the <i>Small Business Loans Act</i>					
...	10,000,000	28,185,424	25,478	38,210,902	(S)	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program					
...	21,684,000	...	...	21,684,000	(S)	Contributions to employee benefit plans					
22,277	...	...	186,061	208,338	(S)	Spending of proceeds from the disposal of surplus Crown assets					
...	...	...	418,386	418,386	(S)	Refunds of amounts credited to revenues in previous years					
...	...	...	...	...		Appropriations not required for the current year					
22,277	1,145,683,645	104,610,260	12,817,089	1,263,133,271		Total budgetary					
...	300,000	...	...	300,000	L15	Payment for purchase of capital stock (Gross)					
...	500,000	...	...	500,000	L20	Loans assisting manufacturing, processing and service industries (Gross)					
...	...	...	...	...		Total					
...	...	...	...	...		Used in the current year					
...	...	...	...	...		Lapsed or (overexpended)					
...	...	...	...	...		Available for use in subsequent years					
...	...	...	...	...		Used in the previous year					
...	...	...	...	...		Total					

1,949,999	...	...	...	1,949,999	...	...	...	1,949,999	...
40,000,000 ⁽²⁾	40,000,000	...	...	40,000,000 ⁽³⁾
41,949,999	800,000	...	...	42,749,999	...	...	40,800,000	1,949,999	...
22,277	1,145,683,645	104,610,260	12,817,089	1,263,133,271	...	...	1,113,457,233	149,528,054	949,604,342
41,949,999	800,000	...	...	42,749,999	...	...	...	40,800,000	1,949,999
...	130,913,000	...	...	130,913,000	...	...	...	...	...
...	38,780,000	...	1,450,000	1,450,000	...	...	...	...	...
...	...	...	(17,832,000)	(17,832,000)	...	...	...	...	...
...	130,913,000	...	(16,382,000)	114,531,000	...	...	104,183,347	10,347,653	146,212,942
...	38,780,000	...	(15,000)	38,780,000	...	...	...	...	...
...	38,780,000	...	(15,000)	38,765,000	...	...	36,575,596	2,189,404	34,065,297
...	13,638,000	...	(1,970,000)	11,668,000	...	...	11,668,000	...	14,606,065
111,865	...	...	132,528	244,393	...	...	154,296	...	117,002
...	...	5,207,000	(5,207,000)	...	...	...	...	...	...
...	...	25,000,000 ⁽⁴⁾	25,000,000	25,000,000	...	...	...	...	...
...	...	5,207,000	19,793,000	25,000,000	...	...	(8,023,003)	...	33,023,003
...	...	...	1,186	1,186	...	...	1,186	...	1,927
...	...	...	...	...	...	...	...	...	2,619,287
111,865	183,331,000	5,207,000	1,559,714	190,209,579	...	...	144,559,422	12,537,057	33,113,100
134,142	1,329,014,645	109,817,260	14,376,803	1,453,342,850	...	...	1,258,016,655	162,065,111	1,147,226,862 ⁽⁵⁾
41,949,999	800,000	...	...	42,749,999	...	...	...	40,800,000	1,949,999
...	40,968,000	...	...	40,968,000	...	...	39,876,760	1,091,240	38,392,810
...	244,281,000	...	...	244,281,000	...	...	...	...	...
...	...	...	(2,849,743)	(2,849,743)	...	...	...	...	...
...	244,281,000	...	(2,849,743)	241,431,257	...	...	241,214,866	216,391	309,393,395
...	27,290,000	...	...	27,290,000	...	...	...	...	...
...	...	3,377,257	...	3,377,257	...	...	...	...	...
...	...	...	2,849,743	2,849,743	...	...	...	...	...
...	27,290,000	3,377,257	2,849,743	33,517,000	...	...	33,502,300	14,700	27,095,850

Ministry Summary—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$		\$	\$	\$
...	2,995,000	...	(25,394)	2,969,606	(S)	2,969,606	...	3,048,372
25,000	...	...	10,657	35,657	(S)	23,454	1,546	10,657
25,000	315,534,000	3,377,257	(14,737)	318,921,520		317,586,986	1,323,877	377,930,427
Cape Breton Development Corporation								
...	25,430,000	...	...	25,430,000	50	25,430,000	...	38,549,000
45,000,000	...	...	...	45,000,000	L40a	...	...	5,000,000
Total Program—Budgetary								
...	25,430,000	...	...	25,430,000		25,430,000	...	38,549,000
45,000,000	...	...	...	45,000,000		...	...	5,000,000
Competition Tribunal								
...	1,521,000	...	...	1,521,000	55	944,425	576,575	911,959
...	80,000	...	...	80,000	(S)	80,000	...	79,000
...	1,601,000	...	...	1,601,000		1,024,425	576,575	990,959
Copyright Board								
...	887,000	...	...	887,000	60	...	...	...
...	...	4,456	...	4,456	60d	...	...	...
...	...	...	14,380	14,380		...	...	...
...	887,000	4,456	14,380	905,836	(S)	905,711	125	930,308
...	78,000	...	...	78,000		78,000	...	75,000
...	965,000	4,456	14,380	983,836		983,711	125	1,005,308
Federal Business Development Bank								
...	14,470,000	...	...	14,470,000	65	14,169,692	300,308	15,074,525

Available from previous years	Source of authorities					Vote	Social Sciences and Humanities Research Council	Disposition of authorities			
	As shown in			Total available for use	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments and transfers								
\$	\$	\$	\$	\$				\$	\$	\$	
...	7,670,000	...	...	7,670,000	95	Operating expenditures	...	...	...	7,387,278
...	...	469,850	...	469,850	95d	Operating expenditures	...	390,230	...	92,842,000	
...	7,670,000	469,850	...	8,139,850	100	Total—Vote 95	...	7,749,620	...	...
...	92,822,000	...	...	92,822,000	(S)	Grants	...	92,822,000	...	...
...	...	...	6	6	(S)	Collection agency fees	...	6	...	411
...	...	...	...	404	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	404	...	...
...	627,000	...	...	627,000	(S)	Contributions to employee benefit plans	...	627,000	...	625,000
...	101,119,000	469,850	410	101,589,260		Total Program—Budgetary	...	101,199,030	390,230	100,854,689	
...	5,426,000	...	...	5,426,000	105	Standards Council of Canada	...	5,423,000	3,000	5,580,635
...	5,426,000	...	...	5,426,000		Total Program—Budgetary	...	5,423,000	3,000	5,580,635
...	253,608,000	...	...	253,608,000	110	Statistics Canada	...	...	...	...
...	...	...	1,977,000	1,977,000		Program expenditures	...	...	...	...
...	...	...	...	1,977,000		Transfer from TB Vote 5 ⁽¹⁾	
...	253,608,000	...	1,977,000	255,585,000	(S)	Total—Vote 110	...	246,356,564	9,228,436	244,086,550	
...	28,933,000	...	...	28,933,000	(S)	Contributions to employee benefit plans	...	28,933,000	...	26,898,000
4,258	...	...	20,156	24,414	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	4,541	...	30,395
4,258	282,541,000	...	1,997,156	284,542,414		Total Program—Budgetary	...	275,294,105	9,228,436	271,014,945	
189,099	2,982,652,645	153,904,160	16,861,901	3,153,607,805		Total Ministry—Budgetary	...	2,940,042,865	180,246,378	2,886,659,517 ⁽⁵⁾	
940,626,999 ⁽²⁾	800,000	...	...	941,426,999		Non-budgetary	...	...	40,800,000	5,000,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (5) Statutory authority.
- (6) Non-budgetary authority (loan, investment or advance).
- (7) Treasury Board Vote 5—Government contingencies.
- (8) An amount of \$40,000,000 was transferred from Canadian Heritage (Telesat Canada).
- (9) *Telestar Canada Act* was repealed and therefore the authority has been cancelled.
- (10) A non-lapsing authority of \$25,000,000, effective April 1, 1994, was granted pursuant to Consumer and Corporate Affairs Vote 2b, *Appropriation Act No. 3, 1993-94*.
- (11) The previous year's expenditures have been restated to reflect transfers of responsibilities totalling \$185,417,546 from Canadian Heritage (Communications in 1993-94), \$7,306,159 to Agriculture and Agri-Food (Agriculture and Agri-Food Canada) and \$5,439,726 to Health (National Health and Welfare in 1993-94).

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department (Industry, Science and Technology and Consumer and Corporate Affairs)																		
Industry and Science Development Program																		
Industrial and aboriginal programs—																		
Budgetary	97,090,872	86,982,860		3,384,000	2,090,122		464,388,953	444,274,253		...	...		...	...		564,863,825	533,347,235	
Non-budgetary	...	...		...	...		...	...		...	...		42,749,999	...		...	...
Industry and science policy	43,628,627	39,682,219		567,000	519,451		30,249,887	30,249,887		...	...		...	...		74,445,514	70,451,557	
Regional operations	101,405,912	100,463,459		3,188,000	3,187,987		336,965,605	241,264,593		...	...		...	...		441,559,517	344,916,039	
Communications research	44,251,519	40,092,360		48,235,000	42,978,230		7,091,366	7,091,366		...	...		...	...		93,209,885	85,833,183	
Corporate and advisory services	79,983,530	72,620,050		9,071,000	6,289,169		...	...		...	...		...	...		89,054,530	78,909,219	
Sub-total—																		
Budgetary	366,360,460	339,840,948		64,445,000	55,064,959		838,695,811	722,880,099		6,368,000	4,328,773		...	...		1,263,133,271	1,113,457,233	
Non-budgetary	...	...		...	...		...	...		...	...		42,749,999	...		...	...
Revenues credited to the vote	(6,368,000)	(4,328,773)		...	...		...	...		(6,368,000)	(4,328,773)		...	...		...	...
Total Program—	359,992,460	335,512,175		64,445,000	55,064,959		838,695,811	722,880,099		...	...		42,749,999	...		1,263,133,271	1,113,457,233	
Budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Services to the Marketplace Program																		
Consumer affairs	46,515,364	42,915,061		4,844,000	4,137,071		1,553,000	1,553,000		...	...		...	...		52,912,364	48,605,132	
Competition law and policy	22,231,805	20,509,300		1,345,000	1,198,144		...	...		...	...		...	...		23,576,805	21,707,444	
Intellectual property	...	...		27,491,000	27,491,000		...	...		...	...		...	...		...	...
Spectrum management	54,612,029	50,422,035		4,933,000	2,806,904		50,000	50,000		714,000	714,000		...	...		27,491,000	27,491,000	
Program support and advisory services	...	...		...	...		...	...		...	...		...	...		58,881,029	52,564,939	
Canadian Intellectual Property Office	2,196,381	2,109,603		152,000	104,307		...	...		...	...		...	...		2,348,381	2,213,910	
Revolving Fund	25,000,000	38,445,592		...	919,663		...	...		...	47,388,258		...	...		25,000,000	(8,023,003)	
Sub-total	150,555,579	154,401,591		38,765,000	36,657,089		1,603,000	1,603,000		714,000	48,102,258		...	...		190,209,579	144,559,422	
Revenues credited to the vote	(714,000)	(48,102,258)		...	...		...	...		(714,000)	(48,102,258)		...	...		...	...
Total Program—Budgetary	149,841,579	106,299,333		38,765,000	36,657,089		1,603,000	1,603,000		...	...		...	...		190,209,579	144,559,422	
Total Department—																		
Budgetary	509,834,039	441,811,508		103,210,000	91,722,048		840,298,811	724,483,099		...	...		...	...		1,453,342,850	1,258,016,655	
Non-budgetary	...	...		...	...		...	...		...	...		42,749,999	...		...	...

Programs by Activity—Concluded

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Canadian Space Agency																		
Canadian Space Agency	43,130,838	42,027,395		248,273,682	243,173,511		33,517,000	33,502,300		6,000,000	1,116,220		...	...		318,921,520	317,586,986	
Revenues credited to the vote	...	...		(6,000,000)	(1,116,220)		...	...		(6,000,000)	(1,116,220)		...	...		...	...
Total Program—Budgetary	43,130,838	42,027,395		242,273,682	242,057,291		33,517,000	33,502,300		...	...		...	...		318,921,520	317,586,986	
Cape Breton Development Corporation—																		
Budgetary	25,430,000	25,430,000		...	...		...	...		...	...		...	...		25,430,000	25,430,000	
Non-budgetary	...	...		...	...		...	...		...	...		45,000,000	...		45,000,000	...	
Competition Tribunal—																		
Budgetary	1,576,000	1,000,330		25,000	24,095		...	...		...	...		...	...		1,601,000	1,024,425	
Copyright Board—																		
Budgetary	983,836	983,711		...	...		...	...		...	...		...	...		983,836	983,711	
Federal Business Development Bank—																		
Budgetary	14,470,000	14,169,692		...	...		...	...		...	...		...	...		14,470,000	14,169,692	
Non-budgetary	...	...		...	...		...	...		...	...		853,677,000	...		853,677,000	...	
National Research Council of Canada																		
National research and development	210,685,124	190,407,758		42,203,446	45,015,514		46,326,001	50,206,052		23,406,000	21,071,588		...	...		275,808,571	264,557,736	
Support for the national science and technology infrastructure	41,369,835	43,457,046		365,000	2,297,358		82,315,000	76,194,397		7,520,000	11,197,885		...	...		116,529,835	110,750,916	
Program management	48,625,310	56,006,503		9,574,094	14,712,273		5,196,000	5,154,781		2,327,000	2,798,749		...	...		61,068,404	73,074,808	
Sub-total	300,680,269	289,871,307		52,142,540	62,025,145		133,837,001	131,555,230		33,253,000	35,068,222		...	...		453,406,810	448,383,460	
Revenues credited to the vote	(31,203,222)	(23,133,222)		(2,050,000)	(11,935,000)		...	...		(33,253,000)	(35,068,222)		...	...		...	...
Total Program—Budgetary	269,477,269	266,738,085		50,092,540	50,090,145		133,837,001	131,555,230		...	...		...	...		453,406,810	448,383,460	
Natural Sciences and Engineering Research Council																		
Grants and scholarships	...	...		...	...		475,295,000	474,995,000		...	...		...	...		475,295,000	474,995,000	
Administration	17,882,115	16,247,647		717,000	1,289,154		...	...		...	...		...	...		18,599,115	17,536,801	
Total Program—Budgetary	17,882,115	16,247,647		717,000	1,289,154		475,295,000	474,995,000		...	...		...	...		493,894,115	492,531,801	

Grants and scholarships	...	...	...	92,822,000	92,822,000	92,822,000	...	...	...	92,822,000	92,822,000
Administration	8,466,260	8,076,030	301,000	...	301,000	...	...	...	...	8,767,260	8,377,030
Total Program—Budgetary	8,466,260	8,076,030	301,000	92,822,000	92,822,000	92,822,000	...	...	...	101,589,260	101,199,030
Standards Council of Canada—Budgetary	5,426,000	5,423,000	...	...	...	...	...	...	...	5,426,000	5,423,000
Statistics Canada											
International and domestic economic statistics	81,933,823	79,936,129	...	...	...	...	...	...	...	81,933,823	79,936,129
Socio-economic statistics	44,556,813	44,269,616	...	...	...	...	...	...	...	44,556,813	44,269,616
Census and social statistics	39,163,304	38,060,017	...	...	...	2,581,000	2,581,000	...	...	36,582,304	35,479,017
Institution statistics	31,453,976	30,052,978	...	...	...	100,000	100,000	...	...	31,353,976	29,952,978
Technical infrastructure	101,492,094	101,463,737	...	...	...	41,302,770	41,311,749	...	...	60,189,324	60,151,988
Corporate management services	29,853,689	25,432,892	...	72,485	71,485	...	...	...	...	29,926,174	25,504,377
Sub-total	328,453,699	319,215,369	...	72,485	71,485	43,983,770	43,992,749	...	...	284,542,414	275,294,105
Revenues credited to the vote	(43,983,770)	(43,992,749)	...	...	...	(43,983,770)	(43,992,749)	...	...	...	...
Total Program—Budgetary	284,469,929	275,222,620	...	72,485	71,485	...	...	...	...	284,542,414	275,294,105
Total Ministry—Budgetary	1,181,146,286	1,097,130,018	396,619,222	385,483,733	1,575,842,297	1,457,429,114	...	...	...	3,153,607,805	2,940,042,865
Non-budgetary	...	...	...	...	...	...	...	...	941,426,999	...	...

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,800,000	...	...	...	...	...	1,800,000	...	1,800,000	...	...	...	2,250,000
...	405,000	...	...	(16,625)	...	...	388,375	...	388,375	...	...	...	387,200
...	2,205,000	...	...	(16,625)	...	...	2,188,375	...	2,188,375	...	...	...	2,637,200
Department (Industry, Science and Technology and Consumer and Corporate Affairs)													
Industry and Science Development Program													
Grants													
Industrial and aboriginal programs													
Grants to the Working Venture Fund													
Grants to non-profit organizations to promote economic co-operation and development													
Industry and science policy													
Grants under the Canada Scholarships Program													
Grant to the Canadian Institute for Advanced Research													
Grant to the International Human Frontier Science Program Organization													
Grants under Prime Minister's awards for teaching excellence in science, technology and mathematics													
Canada-Israel Industrial R&D Foundation													
Technology Partnerships Program													
Items not required for the current year													
...	27,769,000	1,925,000	...	(6,364,250)	...	...	23,329,750	...	23,329,750	...	...	...	26,411,250
Regional operations													
Grants to the Province of Quebec institutions, individuals and other organizations in accordance with Canada/Quebec subsidiary agreement on science and technology													
...	790,000	...	...	(713,365)	...	...	76,635	...	76,635	...	...	...	417,600
...	30,764,000	1,925,000	...	(7,094,240)	...	...	25,594,760	...	25,594,760	...	...	...	29,466,050
Total—Grants													
Contributions													
Industrial and aboriginal programs													
Contributions under the technology for environmental solutions initiative													
...	10,549,000	...	...	2,153,587	...	...	12,702,587	...	4,523,587	8,179,000	...	...	1,540,553
Contributions under the Defence													

[illegible]

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers		Total available for use	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments		Used in the current year	Variance under or (over)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	400,000	...	(50,000)	...	350,000	350,000	...	...
...	...	...	...	211,553	...	211,553	211,553	...	...
...	...	...	...	...	...	...	...	...	5,474,680
...	401,239,000	89,710,424	...	(18,064,488)	(10,684,358)	462,200,578	442,085,878	20,114,700	459,852,656
Industry and science policy									
...	170,000	...	...	...	...	170,000	170,000	...	90,000
...	2,245,000	...	...	...	...	2,245,000	2,245,000	...	...
...	...	200,000	...	637,637	...	837,637	837,637	...	...
...	...	...	...	3,497,500	...	3,497,500	3,497,500	...	2,000,000
...	...	...	...	170,000	...	170,000	170,000	...	70,000
...	2,415,000	200,000	...	4,305,137	...	6,920,137	6,920,137	...	2,160,000
Regional operations									
...	17,396,000	...	...	300,753	...	17,696,753	16,728,753	968,000	16,249,603
...	252,829,500	...	...	(7,461,024)	...	245,368,476	167,420,464	77,948,012	...
...	2,073,500	...	...	(940,301)	...	1,133,199	1,133,199	...	3,405,095
...	18,110,000	...	...	(4,913,335)	...	13,196,665	9,966,665	3,230,000	13,153,785
...	214,000	...	...	907,111	...	1,121,111	1,121,111	...	593,630
...	1,890,000	...	...	(760,371)	...	1,129,629	1,129,629	...	862,334

...	3,330,000	...	291,710	...	3,621,710	...	3,621,710	...	3,710,000
...	5,500,000	...	1,636,410	...	7,136,410	...	7,136,410	...	7,838,224
...
...	182,000	...	(1,007)	...	180,993	...	180,993	...	3,910,106
...	6,000,000	...	675,000	...	6,675,000	...	5,400,000	1,275,000	...
...
...	1,305,000	...	(23,065)	...	1,281,935	...	1,281,935	...	1,140,158
...	9,608,000	...	(2,606,080)	...	7,001,920	...	6,001,920	1,000,000	7,617,278
...	...	5,224,000	25,272,001	...	30,496,001	...	19,716,001	10,780,000	...
...	...	800,000	19,550	...	819,550	...	319,550	500,000	...
...
...	...	...	29,618	...	29,618	...	29,618	...	...
...	318,438,000	6,024,000	12,426,970	...	336,888,970	...	241,187,958	95,701,012	59,081,532
...
...	1,592,000	...	(460,723)	...	1,131,277	...	1,131,277	...	1,001,980
...	5,299,000	...	661,089	...	5,960,089	...	5,960,089	...	5,872,321
...	6,891,000	...	200,366	...	7,091,366	...	7,091,366	...	6,874,301
...	728,983,000	95,934,424	(1,132,015)	(10,684,358)	813,101,051	...	697,285,339	115,815,712	527,968,489
...
...	403,444,000	89,710,424	(18,081,113)	(10,684,358)	464,388,953	...	444,274,253	20,114,700	462,489,856
...	30,184,000	2,125,000	(2,059,113)	...	30,249,887	...	30,249,887	...	28,571,250
...	319,228,000	6,024,000	11,713,605	...	336,965,605	...	241,264,593	95,701,012	59,499,132
...	6,891,000	...	200,366	...	7,091,366	...	7,091,366	...	6,874,301
...	759,747,000	97,859,424	(8,226,255)	(10,684,358)	838,695,811	...	722,880,099	115,815,712	557,434,539
...
...	459,000	...	(164,000)	...	295,000	...	295,000	...	294,830
...	50,000	...	...	...	50,000	...	50,000	...	49,500
...	509,000	...	(164,000)	...	345,000	...	345,000	...	344,330
...

Transfer Payments—Continued

Available from previous years	Source of authorities					Disposition of authorities				
	As shown in		Adjustments and transfers			Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	\$
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,094,000	...	...	164,000	...	1,258,000	...	...	1,240,700	
...	1,094,000	...	...	164,000	...	1,258,000	...	...	1,240,700	
Contributions										
Consumer affairs										
...	1,553,000	...	...	...	...	1,553,000	...	...	1,535,530	
...	50,000	...	...	...	...	50,000	...	...	49,500	
...	1,603,000	...	...	...	...	1,603,000	...	...	1,585,030	
...	761,350,000	97,859,424	...	(8,226,255)	(10,684,358)	840,298,811	...	...	559,019,569 ⁽¹⁾	
Total Department										
Canadian Space Agency										
Grants										
...	100,000	...	...	...	...	100,000	...	...	100,000	
...	90,000	...	...	(38,452)	...	51,548	...	...	44,850	
...	150,000	...	...	(7,000)	...	133,700	9,300	...	...
...	50,000	...	...	...	...	44,600	5,400	...	...
...	...	40,000	...	(40,000)	...	...	...	...	...
...	390,000	40,000	...	(85,452)	...	329,848	14,700	...	144,850	
...	...	300,000	...	...	...	300,000	...	...	...
...	390,000	340,000	...	(85,452)	...	629,848	14,700	...	144,850	
Contributions										
...	7,893,000	...	...	(22,944)	...	7,870,056	...	...	7,394,061	
...	1,336,000	...	...	(254,287)	...	1,081,713	...	...	996,207	

...	159,000	...	3,799,474	...	3,958,474	...	3,739,768
...	4,057,000	...	(1,299,131)	...	2,757,869	...	3,227,281
...	3,525,000	...	519,538	...	4,044,538	...	2,770,974
...	1,050,000	...	(47,353)	...	1,002,647	...	1,293,297
...	961,000	...	(255,719)	...	705,281	...	875,690
...	1,539,000	...	150,520	...	1,689,520	...	1,690,265
...	6,080,000	...	276,967	...	6,356,967	...	4,330,442
...	...	30,000	(30,000)	...	...	...	...
...	300,000	50,000	(5,651)	...	344,349	...	35,000
...	...	2,957,257	103,781	...	3,061,038	...	...
...	...	...	...	...	...	...	598,015
...	26,900,000	3,037,257	2,935,195	...	32,872,452	...	26,951,000
Program Summary by Activity							
...	27,290,000	3,077,257	2,849,743	...	33,217,000	14,700	27,095,850
...	...	300,000	...	...	300,000	...	...
...	27,290,000	3,377,257	2,849,743	...	33,517,000	14,700	27,095,850
National Research Council of Canada							
Grants							
...	596,000	1	359,999	...	914,781	41,219	786,693
...	4,240,000	...	...	...	4,240,000	...	4,240,000
...	4,836,000	1	359,999	...	5,154,781	41,219	5,026,693
Contributions							
...	6,246,000	...	(359,999)	...	2,817,897	3,068,104	2,960,575
...	3,253,000	...	...	...	3,722,543	(469,543)	3,372,955
...	30,322,000	2,928,000	...	...	33,250,000	...	30,322,000

Transfer Payments—Concluded

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry		Statutory adjustments	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates		\$	\$						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	3,937,000	...	...	...	...	...	3,937,000	3,915,613	21,387	...	1,005,014
...	...	...	...	...	...	...	...	6,499,999	(6,499,999)	...	6,287,213
...	43,758,000	2,928,000	...	...	(359,999)	...	46,326,001	50,206,052	(3,880,051)	...	43,947,757
...	66,037,000	200,000	...	...	...	...	66,237,000	58,367,844	7,869,156	...	52,178,289
...	16,000,000	...	...	...	...	...	16,000,000	17,748,553	(1,748,553)	...	16,148,657
...	78,000	...	...	...	...	...	78,000	78,000	...	...	78,000
...	82,115,000	200,000	...	...	...	...	82,315,000	76,194,397	6,120,603	...	68,404,946
...	125,873,000	3,128,000	...	...	(359,999)	...	128,641,001	126,400,449	2,240,552	...	112,352,703
...	43,758,000	2,928,000	...	...	(359,999)	...	46,326,001	50,206,052	(3,880,051)	...	43,947,757
...	82,115,000	200,000	...	...	...	...	82,315,000	76,194,397	6,120,603	...	68,404,946
...	4,836,000	1	...	...	359,999	...	5,196,000	5,154,781	41,219	...	5,026,693
...	130,709,000	3,128,001	...	...	...	...	133,837,001	131,555,230	2,281,771	...	117,579,396
Program Summary by Activity National research and development Support for the national science and technology infrastructure Program management Total Program											
Natural Sciences and Engineering Research Council Grants Grants and scholarships Grants and scholarships Grants to the Networks of Centres of Excellence Total Program											
...	456,781,000	...	...	...	...	...	456,781,000	443,618,769	13,162,231	...	443,909,834
...	...	18,514,000	...	...	...	...	18,514,000	31,376,231	(12,862,231)	...	32,815,166
...	456,781,000	18,514,000	...	...	...	...	475,295,000	474,995,000	300,000	...	476,725,000

Social Sciences and Humanities Research Council

Grants

...	92,822,000	...	...	...	92,822,000	...	...	92,822,000	...	92,842,000
...	92,822,000	...	...	...	92,822,000	...	...	92,822,000	...	92,842,000

Statistics Canada

Grants

...	7,560	...	...	...	7,560	...	...	6,285	1,275	...	7,920
...	4,925	...	...	...	4,925	...	...	5,200	(275)	...	4,925
...	...	...	60,000	...	60,000	...	...	60,000	...	...	...
...	12,485	...	60,000	...	72,485	...	...	71,485	1,000	...	12,845
...	1,468,964,485	122,878,682	(5,316,512)	(10,684,358)	1,575,842,297	...	...	1,457,429,114	118,413,183	...	1,273,074,660 ⁽¹⁾

(S) Statutory transfer payment.

(1) The previous year's transfer payments have been restated to reflect transfers of responsibilities totalling \$18,724,801 from Canadian Heritage (Communications in 1993-94) and \$3,718,359 to Agriculture and Agri-Food (Agriculture in 1993-94).

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Department (Industry, Science and Technology and Consumer and Corporate Affairs)				
Industry and Science Development Program				
Budgetary (responsible revenues)				
Communications research	6,368,000	4,328,773	5,568,752	
Total Program—Budgetary	6,368,000	4,328,773	5,568,752	
Services to the Marketplace Program				
Budgetary (responsible revenues)				
Canadian Intellectual Property Office Revolving Fund	...	47,388,258	...	
Spectrum management	714,000	714,000	714,000	
Total Program—Budgetary	714,000	48,102,258	714,000	
Total Department—Budgetary	7,082,000	52,431,031	6,282,752	⁽¹⁾
Canadian Space Agency				
Budgetary (responsible revenues)				
RADARSAT				
Recovery from other government for cost-sharing agreements	5,500,000	1,116,220	6,000,380	
Total Program—Budgetary	5,500,000	1,116,220	6,000,380	
Cape Breton Development Corporation				
Non-budgetary (responsible receipts)				
Repayment of advances to the Corporation	...	10,000,000	5,000,000	
Total Program—Non-budgetary	...	10,000,000	5,000,000	
National Research Council of Canada				
Budgetary (responsible revenues)				
National research and development	23,406,000	21,071,588	22,250,354	
Support for the national science and technology infrastructure	7,520,000	11,197,885	5,036,657	
Program management	2,327,000	2,798,749	6,754,041	
Total Program—Budgetary	33,253,000	35,068,222	34,041,052	
Statistics Canada				
Budgetary (responsible revenues)				
Census and social statistics	2,581,000	2,581,000	4,214,000	
Institution statistics	100,000	100,000	100,000	
Technical infrastructure	22,305,000	41,311,749	35,408,292	
Total Program—Budgetary	24,986,000	43,992,749	39,722,292	
Total Ministry—Budgetary	70,821,000	132,608,222	86,046,476	⁽¹⁾
Non-budgetary	...	10,000,000	5,000,000	

⁽¹⁾ The previous year's amounts have been restated to reflect transfers of responsibilities totalling \$6,282,752 from Canadian Heritage (Communications in 1993-94).

⁽²⁾ This amount was increased to \$6,000,000 during the year.

⁽³⁾ This amount was increased to \$43,983,770 during the year.

Revenues

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Department (Industry, Science and Technology and Consumer and Corporate Affairs)				
Industry and Science Development Program				
Tax Revenues—				
Goods and services tax	759,127	13,223		
Total Tax Revenues	759,127	13,223		
Non-Tax Revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Atlantic Development Board carry-over projects	292,866	309,357		
Atlantic Provinces Power Development Act	8,161,597	8,744,544		
Cape Breton Development Corporation	164,312	205,892		
Other accounts—				
Hyundai Auto Canada Inc.	1,465,362	...		
Bombardier Inc., groupe Canadair	39,318	...		
Interest on general development agreement—Province of British Columbia	297,363	335,362		
	10,420,818	9,615,155		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	74,096,237	103,414,589		
Adjustments of Prior Year's Payables at Year End	12,031,034	5,783,319		
	86,127,271	109,197,908		
Privileges, licences and permits—				
Corporations operations	11,891,347	12,247,651		
Royalties from Nuans Software	249,731	...		
Bankruptcy: trustee licences	376,373	358,721		
Levies under the Bankruptcy Act	8,809,681	8,552,166		
Bankruptcy registration fees	4,669,274	4,727,898		
Levies and Escheats Act remittances	1,279,854	1,047,959		
Fines, Canada Business Corporations Act	29,270	25,660		
Fines, Bankruptcy Act	25,172	...		
	27,330,702	26,960,055		
Services and service fees	27,720,465	15,774,085		
Proceeds from the disposal of surplus Crown assets	186,061	56,082		
Other non-tax revenues—				
Premiums and discount on exchange	...			
Certified copies	13,216	12,087		
Railway mortgages and sales agreements	50,006	26,692		
Bankruptcy: transcripts	12,735	1,609		
Sundries	2,288,810	909,155		
	2,364,767	978,560		
Total Non-Tax Revenues	154,150,084	162,581,845		
Total Program	154,909,211	162,595,068		
Services to the Marketplace Program				
Tax Revenues—				
Goods and services tax	...	1,371,729		
Total Tax Revenues	...	1,371,729		
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	64,329	586,783		
Adjustments of Prior Year's Payables at Year End	...	2,367,199		
	64,329	2,953,982		
Privileges, licences and permits—				
Textile label registration	184,202	178,875		
Laboratory fees, electricity and gas, weights and measures				
Inspection fees, electricity and gas	331,272	291,856		
Inspection fees, weights and measures	5,532,558	7,814,153		
Patents operations	2,487,332	1,546,608		
Trade marks operations	...	32,613,446		
Copyright operations	...	11,764,320		
Industrial designs operations	...	382,603		
Lobbyists registrations operations	...	627,284		
Competition Policy operations	5,005	5,772		
Non general radio service	...	24,563		
Intellectual property licensing revenues	176,373,983	72,581,356		
Fines, electricity and gas, weights and measures acts	...	222,870		
Fines, consumer products (various acts)	41,713	93,196		
Fines, Combines Investigation Act	110,128	75,490		
Fines, Copyright Act	2,039,777	2,863,872		
Fines, Radio Act	...	253,440		
Fines, Hazardous Products Act	27,173	...		
Sundries	...	502		
	53,947	14,442		
	187,187,090	131,354,648		

Revenues—Continued

	Current year		Previous year	
	\$		\$	
Services and service fees—				
Type approval and testing fees	...	449,552		
Certification, testing and labelling	4,433,668	2,862,060	...	78
Sundries	...	5,477	...	...
	4,433,668	3,317,089		
Proceeds from sales	10,316	12,404		78
Proceeds from the disposal of surplus Crown assets	132,528	228,867		
Other non-tax revenues	5,974	606,828		...
Total Non-Tax Revenues	191,833,905	138,473,818		...
Total Program	191,833,905	139,845,547		...
Total Department	346,743,116	302,440,615⁽²⁾		
Canadian Space Agency				
Tax Revenues—				
Goods and services tax	74,466	63,421		1,329,844
Total Tax Revenues	74,466	63,421		1,329,844
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Adjustments of Prior Year's Payables at Year End	2,037,662	733,379		791,024
Refunds of previous years' expenditures	717,646	302,714		112,120
	2,755,308	1,036,093		903,144
Services and service fees	1,066,790	900,780		191,215
Proceeds from the disposal of surplus Crown assets	10,657	29,598		1,640,800
Other non-tax revenues	6,858	7,079		
Total Non-Tax Revenues	3,839,613	1,973,550		2,735,159
Total Program	3,914,079	2,036,971		4,065,003
Natural Sciences and Engineering Research Council				
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Repayment of grants and scholarships			118,385	50,537
Adjustments of Prior Year's Payables at Year End			41,409	8,975
			159,794	59,512
Proceeds from the disposal of surplus Crown assets			3,416	4,634
Other non-tax revenues			293	54
Total Program			163,503	64,200
Competition Tribunal				
Non-Tax Revenues—				
Refunds of previous years' expenditures	...	3		
Total Program	...	3		

	Current year	Previous year
	\$	\$
Social Sciences and Humanities Research Council		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds—Transfer payments	686,338	746,227
Refunds—Goods and services	279	302
Adjustments of Prior Year's Payables at Year End	2,436	23,246
	689,053	769,775
Proceeds from the disposal of surplus Crown assets	404	...
Total Program	689,457	769,775
Statistics Canada		
Tax Revenues—		
Goods and services tax	766,814	832,861
Total Tax Revenues	766,814	832,861
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	40,946	37,030
Adjustments of Prior Year's Payables at Year End	17,089	...
	58,035	37,030
Proceeds from the disposal of surplus Crown assets	20,156	34,653
Other non-tax revenues	4,436,141	133,008
Total Non-Tax Revenues	4,514,332	204,691
Total Program	5,281,146	1,037,552
Ministry Summary		
Tax Revenues—		
Goods and services tax	2,880,517	3,611,078
Total Tax Revenues	2,880,517	3,611,078
Non-Tax Revenues—		
Return on investments	10,420,818	9,615,155
Refunds of previous years' expenditures	94,001,256	114,957,525
Privileges, licences and permits	214,517,792	158,314,703
Services and service fees	33,220,933	19,991,954
Proceeds from sales	10,316	12,404
Proceeds from the disposal of surplus Crown assets	837,695	545,049
Other non-tax revenues	6,822,959	3,366,329
Total Non-Tax Revenues	359,831,769	306,803,119
Total Ministry	362,712,286	310,414,197⁽²⁾

(1) Interest unless otherwise indicated.

(2) The previous year's revenues have been restated to reflect transfers of responsibilities totalling \$79,728,974 from Canadian Heritage (Communications in 1993-94).

SECTION 15

1994-95

PUBLIC ACCOUNTS

Justice

Department

Canadian Human Rights Commission

Commissioner for Federal Judicial
Affairs

Federal Court of Canada

Offices of the Information and
Privacy Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

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Ministry summary	15.4
Programs by activity	15.7
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Department

Objective

To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Activity Description

Legal services

To provide the Government of Canada with appropriate and timely legal services in accordance with its needs, exclusive of the services provided by the litigation services activity and the legislative services activity.

Litigation services

To regulate or conduct all litigation for or against the Crown or any federal department or agency, in respect of any subject within the authority or jurisdiction of Canada.

Legislative services

To provide in an appropriate and timely fashion, for the legislative needs of the Government by drafting and examining bills and regulations, and revising and consolidating the public statutes and regulations of Canada.

Legal policy and program development

To ensure that the administration of Justice Program's objectives, programs, policies and plans are responsive to changing Canadian needs insofar as those needs pertain to federal law, the system of justice and the legal operations, practices and policies of the Government of Canada.

Administration

To provide policy and management direction and coordination to the Department; to provide central administrative services to the Department; and, to operate a Central Registry of Divorce Proceedings for Canada.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the *Canadian Human Rights Act* in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council, the judges of the Federal Court of Canada, the Tax Court of Canada and all other federally appointed judges of the superior courts of the provinces and territories.

Activity Description

Administration

Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council

Provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.

Judges' salaries, allowances and annuities; and annuities to spouses and children of judges

Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior courts of the provinces and territories as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for gratuities to spouses of such judges who die while in office.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Registry of the Federal Court of Canada

Provides for the administration of the Federal Court of Canada.

Offices of the Information and Privacy Commissioners of Canada

Objective

Information Commissioner:

- to ensure that the rights conferred by the *Access to Information Act* are respected; that complainants heads of federal Government institutions and all third parties affected by complaints are given a reasonable opportunity to make representations to the Information Commissioner;
- to persuade federal Government institutions to adopt information practices consistent with the objectives of the *Access to Information Act*; and
- to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court.

Privacy Commissioner:

- to ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal information about themselves, held by a federal Government institution, is protected; and
- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions, as a result of complaints from individuals who allege non-compliance with the *Access to Information Act*. The

Commissioner appears on behalf of complainants, with their consent or as a party, in applications before the Federal Court for review of decisions by federal Government institutions to refuse access under the Act. The Commissioner may initiate a complaint. He reports to Parliament annually and may make special reports.

Privacy Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions and, in the case of complaints, reports findings to the complainant. The Commissioner reviews personal information held in Government information banks and investigates the institutions' collection, use, retention and disposal of personal information. The Commissioner may, with a complainant's consent, appear on his or her behalf in an application for Federal Court review of an institution's decision to deny access. The Commissioner reports annually to Parliament and may initiate special reports at any time. The Commissioner may also be requested to undertake special studies for the Minister of Justice.

Administration

Provides administrative support services to both the Information and Privacy Commissioners.

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of judges who die while in office

Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to surviving spouses and children of judges as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for gratuities to spouses of such judges who die while in office.

Administration

Consists of the office of the Registrar, the Directors of Legal Affairs, Library, Law reports, Finance, Administration, Personnel and Informatics.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Activity Description

Registry of the Tax Court of Canada

Provides for the administration of the Tax Court of Canada.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
Department							
...	151,031,000	...	...	1	...	...	...
...	...	16,274,895	...	1b	...	...	...
...	...	8,114,584	...	1d	...	...	...
...	...	...	1,671,706		...	...	...
...	151,031,000	24,389,479	1,671,706		171,472,405	5,619,780	187,202,121
...	14,116,000	...	...	5	...	...	...
...	...	...	(1,671,706)		...	...	...
...	14,116,000	...	(1,671,706)		12,073,670	370,624	...
...	265,590,348	...	...	10	...	...	...
...	...	5,143,000	...	10b	...	...	...
...	...	5,465,273	...	10d	...	...	...
...	265,590,348	10,608,273	...		276,087,469	111,152	257,749,412
...	48,645	...	...	(S)	48,645	...	36,484
16,327	...	...	23,637	(S)	14,425	1,902	...
...	15,591,000	...	...	(S)	15,591,000	...	17,088,000
16,327	446,376,993	34,997,752	23,637		475,287,614	6,103,458	462,076,017
Canadian Human Rights Commission							
...	15,538,000	...	...	15	...	...	...
...	...	421,623	...	15d	...	...	...
...	15,538,000	421,623	...		15,056,209	903,414	16,582,580
1,264	...	...	8,447	(S)	8,609	...	226
...	1,401,000	...	...	(S)	1,401,000	...	1,437,000
1,264	16,939,000	421,623	8,447		16,465,818	903,414	18,019,806
Commissioner for Federal Judicial Affairs							
...	4,156,000	...	...	20	...	...	...
...	...	222,077	...	20d	...	...	...
...	4,156,000	222,077	...		4,335,133	42,944	4,539,374

Ministry Summary—Concluded

Available from previous years	Source of authorities					Vote	Disposition of authorities			
	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	9,352,000	...	...	9,352,000	45	...	...	...	...
...	...	365,637	...	...	365,637	45d	...	...	...	...
...	...	9,352,000	365,637	...	9,717,637	Total—Vote 45	9,388,034	329,603	...	9,652,983
1,862	...	...	...	942	2,804	Spending of proceeds from the disposal of surplus Crown assets	2,271	...	533	...
...	...	745,000	...	...	745,000	Contributions to employee benefit plans	745,000	...	...	735,000
1,862	10,097,000	365,637	942	...	10,465,441	Total Program—Budgetary	10,135,305	329,603	533	10,387,983
28,966	724,292,993	47,422,521	(8,187,327)	...	763,557,153	Total Ministry—Budgetary	752,444,471	11,081,520	31,162	743,066,944

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

	Operating		Capital		Transfer payments		Revenues credited to the vote			Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Total authorities available for use	Total authorities available for use	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department													
Legal services	39,188,067	38,270,358	976,371	239,366	...	2,000	...	...	...	...	...	40,164,438	38,511,724
Litigation services	94,428,382	79,088,029	573,028	1,511,483	...	...	...	...	...	...	...	95,001,410	80,599,512
Legislative services	8,261,926	8,159,524	(18,193)	13,854	...	...	...	...	...	...	...	8,243,733	8,173,378
Legal policy and program development	24,622,036	24,895,417	49,535	376,996	276,198,621	276,085,469	...	...	...	...	...	300,870,192	301,357,882
Administration	26,271,383	36,713,147	10,863,553	9,931,971	...	...	...	...	...	...	...	37,134,936	46,645,118
Total Department—Budgetary	192,771,794	187,126,475	12,444,294	12,073,670	276,198,621	276,087,469	...	...	...	...	...	481,414,709	475,287,614
Canadian Human Rights Commission—													
Budgetary	17,083,297	16,296,017	287,037	169,801	...	...	...	...	...	...	...	17,370,334	16,465,818
Commissioner for Federal Judicial Affairs													
Administration	4,613,077	4,570,133	...	...	...	...	...	...	...	...	...	4,613,077	4,570,133
Canadian Judicial Council	541,300	527,687	...	...	...	...	...	...	...	...	...	541,300	527,687
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	161,945,502	161,945,502	...	...	33,720,574	33,720,574	...	...	...	...	...	195,666,076	195,666,076
Total Program—Budgetary	167,099,879	167,043,322	...	...	33,720,574	33,720,574	...	...	...	...	...	200,820,453	200,763,896
Federal Court of Canada													
Registry of the Federal Court of Canada	28,839,569	26,964,026	1,577,566	1,331,085	...	...	...	...	...	...	...	30,417,135	28,295,111
Total Program—Budgetary	28,839,569	26,964,026	1,577,566	1,331,085	...	...	...	...	...	...	...	30,417,135	28,295,111
Offices of the Information and Privacy Commissioners of Canada													
Information Commissioner	2,820,000	2,596,982	2,000	75,512	...	...	...	...	...	...	...	2,822,000	2,672,494
Privacy Commissioner	2,895,000	2,871,840	18,000	27,261	...	...	...	...	...	...	...	2,913,000	2,899,101
Administration	967,400	937,082	53,000	12,910	...	...	...	...	...	...	...	1,020,400	949,992
Total Program—Budgetary	6,682,400	6,405,904	73,000	115,683	...	...	...	...	...	...	...	6,755,400	6,521,587

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Supreme Court of Canada												
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of judges who die while in office	1,851,691	1,851,692	...	...	1,199,774	1,199,774	...	...	...	...	3,051,465	3,051,466
Administration	12,301,216	11,224,304	961,000	699,370	...	...	...	...	...	...	13,262,216	11,923,674
Total Program—Budgetary	14,152,907	13,075,996	961,000	699,370	1,199,774	1,199,774	...	...	...	...	16,313,681	14,975,140
Tax Court of Canada												
Registry of the Tax Court of Canada	10,285,441	10,007,268	180,000	128,037	...	...	...	...	...	...	10,465,441	10,135,305
Total Program—Budgetary	10,285,441	10,007,268	180,000	128,037	...	...	...	...	...	...	10,465,441	10,135,305
Total Ministry—Budgetary	436,915,287	426,919,008	15,522,897	14,517,646	311,118,969	311,007,817	...	...	...	...	763,557,153	752,444,471

Transfer Payments

Source of authorities							Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers			Department Grants	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use					
\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	5,400	...	...	...	...	5,400	Legal policy and program development—Uniform Law Conference of Canada—Administration grant	5,400	...	...	10,800
...	16,245	...	...	(1,080)	...	15,165	Research grant	15,165	...	...	16,245
...	15,818	...	...	(790)	...	15,028	International Commission of Jurists	15,028	...	...	15,818
...	1,350	...	...	...	...	1,350	Institut international de droit d'expression française (IDEF)	1,350	...	...	1,350
...	64,800	...	...	(19,240)	...	45,560	Grants to encourage student specialization in legislative drafting	42,000	3,560	...	64,800
...	492,273	...	...	(24,600)	...	467,673	Legal Studies for Aboriginal People Program	454,196	13,477	...	474,746
...	14,535	...	...	(725)	...	13,810	Canadian Association of Chiefs of Police for the Law Amendments Committee	13,810	...	...	14,535
...	8,550	...	...	(450)	...	8,100	British Institute of International and Comparative Law	8,100	...	...	8,550
...	10,260	...	...	(500)	...	9,760	Hague Academy of International Law	9,760	...	...	10,260
...	31,500	...	...	(1,575)	...	29,925	Canadian Human Rights Foundation	29,925	...	...	31,500
...	157,500	120,000	...	...	...	277,500	National Judicial Institute	277,500	...	...	274,500
...	9,000	...	...	(450)	...	8,550	Grant to the United Nations Commission on International Trade Law Symposia	8,550	...	...	9,000
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	1,271,800
...	827,231	120,000	...	(49,410)	...	897,821	Total—Grants	880,784	17,037	...	2,203,904

Transfer Payments—Concluded

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Transfers between ministries		Transfers within this ministry	Statutory adjustments	Used in the current year	Variance under or (over)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates		\$	\$	\$	\$	\$	\$	\$	\$
...	206,910	...	190,720	...	(16,190)	...	...	190,720	...	...	206,910
...	59,850	...	56,820	...	(3,030)	...	...	56,820	...	...	59,850
...	1,930,572	...	1,487,437	...	(443,135)	...	...	1,396,006	91,431	...	1,157,564
...	4,207,092	...	4,779,235	...	572,143	...	...	4,779,235	...	...	4,174,717
...	177,084	...	134,524	...	(42,560)	...	...	134,524	...	...	130,824
...	76,010	...	72,210	...	(3,800)	...	...	72,160	50	...	76,010
...	31,464	...	35,404	...	3,940	...	...	35,404	...	...	44,420
...	178,164	...	117,911	...	(60,253)	...	...	117,911	...	...	127,568
...	1,442,070	...	1,627,050	...	184,980	...	...	1,627,050	...	...	1,264,883
...	5,943,600	10,488,273	17,380,660	...	948,787	...	...	17,380,659	1	...	...
...	1,738,396	...	1,624,246	...	(114,150)	...	...	1,624,245	1	...	1,143,300
...	1,966,500	...	2,073,771	...	107,271	...	...	2,071,139	2,632	...	1,957,447
...	...	...	...	...	...	...	...	...	...	...	315,000
...	264,763,117	10,488,273	275,300,800	...	49,410	...	...	275,206,685	94,115	...	255,545,508
...	265,590,348	10,608,273	276,198,621	...	...	...	...	276,087,469	111,152	...	257,749,412
Commissioner for Federal Judicial Affairs											
Grants											
Administration											
Items not required for the current year											
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges											
(S) Gratuities to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death											
...	146,000	...	103,867	...	(42,133)	...	...	103,867	...	...	233,929
...	35,710,000	...	33,616,707	...	(2,093,293)	...	...	33,616,707	...	...	30,948,446
...	35,856,000	...	33,720,574	...	(2,135,426)	...	...	33,720,574	...	...	31,182,375

Revenues

Department	Current year		Previous year	
	\$		\$	
Tax Revenues—				
Goods and services tax	8,352		12,773	
Total Tax Revenues	8,352		12,773	
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refund of transfer payments to provinces	48,156		26,424	
Refund of transfer payments—Other	2,240		...	
Other government departments	48,643		110,533	
Adjustments of Prior Year's Payables at Year End	477,267		921,359	
Sundries	167,367		148,215	
	743,673		1,206,531	
Privileges, licences and permits	10,225,431		1,396,793	
Services and service fees—				
Divorce registrations	772,808		869,928	
Family Orders Agreements and Enforcements Assistance	1,591,122		...	
Other	60,172		59,698	
	2,424,102		929,626	
Proceeds from the disposal of surplus Crown assets	23,637		16,327	
Other non-tax revenues—				
Fines—Northwest Territories	132,280		199,805	
Fines—Yukon	12,287		115,906	
Fines and forfeitures	258,632		229,324	
Rental of dwellings and utilities	162,024		158,100	
Sundries	8,475		31,383	
Crown corporation billings	55,672		...	
Recovery of salary benefits	...		6,120	
	629,370		740,638	
Total Non-Tax Revenues	14,046,213		4,289,915	
Total Department	14,054,565		4,302,688	

Canadian Human Rights Commission	Current year		Previous year	
	\$		\$	
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Adjustments of Prior Year's Payables at Year End	11,566		35,739	
Proceeds from the disposal of surplus Crown assets	8,447		1,490	
Total Program	20,013		37,229	
Commissioner for Federal Judicial Affairs				
Non-Tax Revenues—				
Other non-tax revenues—				
Judges' Public Service Superannuation Account deductions	7,968,986		7,803,813	
Total Program	7,968,986		7,803,813	
Federal Court of Canada				
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	41,882		49,719	
Adjustments of Prior Year's Payables at Year End	103,021		117,862	
	144,903		167,581	
Services and service fees—				
Federal Court fees	946,086		1,003,770	
Court costs	48,780		...	
	994,866		1,003,770	
Proceeds from the disposal of surplus Crown assets	5,443		9,513	
Other non-tax revenues—				
Court fines	2,200,000		...	
Miscellaneous	12		9,354	
	2,200,012		9,354	
Total Program	3,345,224		1,190,218	

**Offices of the Information and Privacy Commissioners
of Canada**

	Current year	Previous year
	\$	\$
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	33	350
Adjustments of Prior Year's Payables at Year End	...	1,438
Total Program	480	1,826
Proceeds from the disposal of surplus Crown assets	33	1,788
Other non-tax revenues	447	...
	...	38
Total Program	480	1,826
Supreme Court of Canada		
Tax Revenues—		
Goods and services tax	1,585	1,776
Total Tax Revenues	1,585	1,776
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	11,624	13,091
Adjustments of Prior Year's Payables at Year End	70,131	55,909
	81,755	69,000
Services and service fees—		
Photocopies	9,049	8,242
Filing fees	17,730	17,940
Sale of videos	1,060	188
	27,839	26,370
Proceeds from sales—		
Sale of Supreme Court Bulletin	15,060	14,985
Sale of reasons for judgment	56,974	74,109
Sundries	3,462	2,978
	75,496	92,072
Proceeds from the disposal of surplus Crown assets	13,216	5,661

	Current year	Previous year
	\$	\$
Other non-tax revenues—		
Judges' contributions towards annuities	66,892	66,892
Sundries	4,955	7,268
	71,847	74,160
Total Non-Tax Revenues	270,153	267,263
Total Program	271,738	269,039
Tax Court of Canada		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,884	9,128
Adjustments of Prior Year's Payables at Year End	25,501	18,872
	29,385	28,000
Services and service fees	452,200	497,212
Proceeds from sales	26,342	12,542
Proceeds from the disposal of surplus Crown assets	942	1,862
Total Program	508,869	539,616
Ministry Summary		
Tax Revenues—		
Goods and services tax	9,937	14,549
	9,937	14,549
Total Tax Revenues		
Non-Tax Revenues—		
Refunds of previous years' expenditures	1,011,315	1,508,639
Privileges, licences and permits	10,225,431	1,396,793
Services and service fees	3,899,007	2,456,978
Proceeds from sales	101,838	104,614
Proceeds from the disposal of surplus Crown assets	52,132	34,853
Other non-tax revenues	10,870,215	8,628,003
	26,159,938	14,129,880
Total Non-Tax Revenues	26,169,875	14,144,429
Total Ministry		

SECTION 16

1994-95

PUBLIC ACCOUNTS

National Defence

Department

Emergency Preparedness Canada

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Department**Objective**

To protect Canada, contribute to world peace, and project Canadian interests abroad.

Activity Description*Maritime forces*

This activity encompasses the maintenance of combat capable, flexible, general purpose maritime forces designed to: protect Canadian maritime sovereignty and maritime jurisdictional interests; defend the maritime approaches to Canada including adjacent sea areas, territorial waters and other areas of maritime jurisdiction; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready maritime forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping and humanitarian assistance operations; assist other Government departments and agencies in enforcing Canadian maritime laws and regulations; and assist civil authorities in the event of emergency or disaster.

Land forces

This activity encompasses the maintenance of combat capable, flexible, general purpose land forces designed to: defend Canadian territory and sovereignty; maintain public order by assisting civil authorities in the enforcement of Canadian laws; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready land forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency

operations, peacekeeping, humanitarian and military assistance; and assist other Government departments and agencies in time of an emergency or disaster.

Air forces

This activity encompasses the maintenance of combat capable, flexible, general purpose air forces, including maritime air elements and tactical aviation in support of maritime and land forces, designed to: protect Canadian sovereignty and aeronautical jurisdictions; assist other Government departments and agencies in time of emergency or disaster; contribute to the collective defence of North America in conjunction with United States forces; supply combat ready air forces to the North Atlantic Treaty Organization; support Canadian interests abroad, including forces for contingency operations, peacekeeping, humanitarian and aeronautical assistance; and assist other Government departments in enforcing Canadian laws.

Joint operations

This activity encompasses the maintenance of staff elements designed on behalf of the Chief of the Defence Staff to: provide control of military operations, as required at the national level; plan, command and conduct joint operations; provide staff planning capabilities to support military operations; and provide staff and planning facilities for Canadian Forces units under the control of National Defence Headquarters.

Communications and information management

This activity encompasses the maintenance of forces designed to: provide national strategic communications facilities for the Canadian Forces;

provide information management services for the Department and the Canadian Forces in support of command and control, decision support, resource management, administrative and intelligence functions; and provide communications and information management services to support Canadian interests abroad including services in support of joint and combined contingency operations, peacekeeping, humanitarian and military assistance.

Support to the personnel function

This activity encompasses the maintenance of staff and forces designed to: provide recruitment, individual training, personnel management and personnel services for all Canadian Forces personnel; provide specialized training and educational institutions necessary to support the Canadian Forces; provide personnel management functions and personnel services for all civilian personnel within the Department; provide medical and dental services for all members of the Canadian Forces, and for dependents of military personnel and selected departmental civilians located outside of Canada; and oversee personnel allocations required to support military training and major capital project management requirements.

Material support

This activity encompasses the provision of staff and forces designed to: provide supply, engineering and maintenance, transportation and quality assurance services to the Canadian Forces; provide real property and environmental management for departmental infrastructure; provide logistic support for all Canadian Forces elements deployed outside Canada; and provide research and development support for Canadian Forces and departmental activities.

This activity encompasses the staff and facilities designed to: control and direct the Canadian Forces and the overall management of the Department; manage the Defence Services Program; formulate, manage and communicate defence policy; provide specialist departmental services including internal audit and program evaluation; provide departmental financial and accounting facilities and services; and provide departmental central planning and management facilities and functions, including legal services and support functions for the Deputy Minister and the Chief of the Defence Staff.

Objective

To contribute to and ensure an adequate and reasonably uniform level of emergency preparedness throughout Canada.

Activity Description

Emergency Preparedness Canada

Working with other federal departments and agencies and with other levels of Government and in accordance with international arrangements, undertakes a program of coordinated planning, policy development, policy implementation, training and communications in the area of emergency preparedness and response; provides administrative and corporate support services to this end.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities					
	As shown in		Adjustments and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
	\$	\$									\$	\$
...	7,783,786,000	...	...	7,783,786,000	1	Operating expenditures						
...	...	199,537,937	...	199,537,937	1d	Transfer of \$214,810,300 from National Defence Vote 5, and \$2,836,000 from National Defence Vote 10						
...	...	...	214,810,300	214,810,300		Transfer from: Vote 5						
...	...	...	2,836,000	2,836,000		Vote 10						
...	...	...	(99,999,999)	(99,999,999)		Transfer to Vote 5						
...	7,783,786,000	199,537,937	117,646,301	8,100,970,238		Total—Vote 1	7,997,532,936	103,437,302	...	...	8,150,874,115	
...	2,884,123,012	...	...	2,884,123,012	5	Capital expenditures						
...	...	1	...	...	5b	Transfer of \$99,999,999 from National Defence Vote 1						
...	...	...	99,999,999	99,999,999		Transfer from Vote 1						
...	...	...	(214,810,300)	(214,810,300)		Transfer to Vote 1						
...	2,884,123,012	1	(114,810,301)	2,769,312,712		Total—Vote 5	2,769,261,416	51,296	...	...	2,831,873,003	
...	197,490,988	...	...	197,490,988	10	Grants and contributions						
...	...	...	...	...	10b	Grants						
...	...	1	(2,836,000)	(2,836,000)		Transfer to Vote 1						
...	197,490,988	1	(2,836,000)	194,654,989		Total—Vote 10	192,396,474	2,258,515	...	...	192,575,915	
...	48,645	...	...	48,645	(S)	Minister of National Defence—Salary and motor car allowance	48,645	...	...	...	41,888	
...	72,295	...	780	73,075	(S)	Pensions and annuities paid to civilians	73,075	...	...	...	71,963	
...	516,547,060	...	118,668,336	635,215,396	(S)	Military pensions	635,215,396	...	...	...	635,034,296	
...	162,932,000	...	...	162,932,000	(S)	Contributions to employee benefit plans	162,932,000	...	...	...	156,888,000	
...	...	...	33,428	33,428	(S)	Collection agency fees	33,428	...	...	...	...
2,792,982	...	...	16,864,641	19,657,623	(S)	Spending of proceeds from the disposal of surplus Crown assets	16,152,838	...	3,504,785	...	34,974,368	
...	...	...	63,519	63,519	(S)	Court awards	63,519	...	...	...	745,490	
2,792,982	11,545,000,000	199,537,939	135,630,704	11,882,961,625		Total budgetary	11,773,709,727	105,747,113	3,504,785	12,003,079,038		
66,624,895	...	...	...	66,624,895	L11c	Authorization for working capital advance account as established by Vote L20b, Appropriation Act No. 1, 1976. Limit \$100,000,000 (Net)	4,255,067	62,369,828	...	...	4,440,953	

13,086,217	...	...	...	13,086,217	...	...	...	13,086,217	...
79,711,112	...	...	...	79,711,112	...	...	4,255,067	...	4,440,953
Total non-budgetary									
2,792,982	11,545,000,000	199,537,939	135,630,704	11,882,961,625	...	...	...	...	...
79,711,112	...	...	...	79,711,112	...	...	...	...	...
Total Department—									
Budgetary									
Non-budgetary									
Emergency Preparedness Canada									
...	11,394,000	...	...	11,394,000	15	Operating expenditures	10,254,853	1,139,147	...
...	6,274,110	...	...	6,274,110	20	Grants and contributions	...	...	10,708,107
...	...	10,241,578	...	10,241,578	20b	Contributions	...	...	...
...	6,274,110	10,241,578	...	16,515,688	Total—Vote 20				
2,032	...	...	107	2,139	(S)	Spending of proceeds from the disposal of surplus Crown assets	16,338,497	177,191	...
...	671,000	...	...	671,000	(S)	Contributions to employee benefit plans	...	2,032	107
...	...	...	...	...	...	...	671,000	...	690,000
2,032	18,339,110	10,241,578	107	28,582,827	Total Program—Budgetary				
...	...	...	...	...	...	...	27,264,350	1,318,370	107
...	...	...	...	...	...	...	...	...	29,381,451
Total Ministry—									
Budgetary									
Non-budgetary									
2,795,014	11,563,339,110	209,779,517	135,630,811	11,911,544,452	...	...	11,800,974,077	107,065,483	3,504,892
79,711,112	...	...	...	79,711,112	...	...	4,255,067	...	12,032,460,489
...	...	...	...	...	...	...	...	...	75,456,045
...	...	...	...	...	...	...	...	...	4,440,953

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use			Total authorities used in the current year			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Maritime forces	1,478,247,470	1,528,619,407	964,753,323	1,009,246,416	...	...	26,536,000	23,059,251	...	...	...	2,416,464,793	...	...	...	2,514,806,572	...	...
Land forces	2,093,354,000	2,143,134,000	1,006,130,000	935,804,838	...	...	98,898,000	148,414,000	...	...	...	3,000,586,000	...	...	...	2,930,524,838	...	...
Air forces	2,829,617,000	2,537,106,000	439,295,000	340,656,000	...	...	123,712,000	155,985,000	...	...	...	3,145,200,000	...	...	...	2,721,777,000	...	...
Joint operations	300,999,000	248,007,000	...	55,757,000	...	...	2,867,000	4,170,000	...	...	...	298,132,000	...	...	...	299,594,000	...	...
Communications and information	304,205,000	319,348,000	63,522,000	127,561,000	...	...	5,305,000	3,480,000	...	...	...	362,422,000	...	...	...	443,429,000	...	...
Support to the personnel function	986,741,000	1,179,661,000	69,961,000	58,985,000	17,390,843	...	60,658,000	27,195,000	...	...	...	1,013,434,843	...	...	...	1,228,841,843	...	...
Material support	952,276,000	941,487,000	95,455,000	255,154,000	...	...	7,109,000	5,885,000	...	...	...	1,040,622,000	...	...	...	1,190,756,000	...	...
Policy direction and management services—																		
Budgetary	301,060,000	261,468,000	149,854,000	2,250,000	194,654,989	192,396,474	39,469,000	12,134,000	...	...	...	606,099,989	...	...	...	443,980,474	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	79,711,112	4,255,067	...	...	4,255,067	...	...
Sub-total—																		
Budgetary	9,246,499,470	9,158,830,407	2,788,970,323	2,785,414,254	212,045,832	209,787,317	364,554,000	380,322,251	...	...	...	11,882,961,625	...	...	...	11,773,709,727	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	79,711,112	4,255,067	...	...	4,255,067	...	...
Revenues credited to the vote	(364,554,000)	(380,322,251)	...	...	...	...	(364,554,000)	(380,322,251)	...	...	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	8,881,945,470	8,778,508,156	2,788,970,323	2,785,414,254	212,045,832	209,787,317	...	...	...	...	...	11,882,961,625	4,255,067	...	...	11,773,709,727	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	79,711,112	4,255,067	...	...	4,255,067	...	...
Emergency Preparedness																		
Canada—																		
Budgetary	12,067,139	10,925,853	...	16,515,688	16,338,497	...	...	...	...	...	...	28,582,827	...	...	...	27,264,350	...	...
Total Ministry—																		
Budgetary	8,894,012,609	8,789,434,009	2,788,970,323	2,785,414,254	228,561,520	226,125,814	...	...	...	...	...	11,911,544,452	4,255,067	...	...	11,800,974,077	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	79,711,112	4,255,067	...	...	4,255,067	...	...

Available from previous years	Source of authorities				Disposition of authorities			
	Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	72,295	...	...	780	73,075	73,075	...	71,963
Department Grants								
Support to the personnel function								
(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan								
Policy direction and management services								
Civil pensions and annuities:								
...	200	...	...	...	200	...	...	200
...	1,048	...	...	...	1,047	...	...	1,047
...	12,050	...	...	...	12,179	...	1	11,994
...	252,000	...	...	...	232,000	...	(129)	252,000
...	205,000	...	...	...	205,000	...	...	205,000
...	205,000	...	...	...	205,000	...	...	205,000
...	205,000	...	...	...	205,000	...	...	205,000
...	8,540	...	...	...	8,540	...	...	8,540
...	23,120	...	...	...	23,120	...	...	23,120
...	30,830	...	...	...	30,830	...	...	30,830
...	10,285	...	...	...	10,285	...	...	10,285
...	100,000	...	...	...	100,000	...	...	153,060
...	27,065	...	...	...	27,065	...	...	27,065
...	1,832,700	...	...	...	1,712,085	...	120,615	1,762,322
...	99,750	...	...	...	99,750	...	...	99,740
...	67,500	...	...	...	67,500	...	...	67,500
...	45,000	...	...	...	45,000	...	...	45,000
...	136,000	...	(136,000)	...	...	...	...	...
...	25,000	...	...	...	25,000	...	...	...
...	...	1	3,360,000	...	3,130,961	...	229,040	...
...	...	...	50,000	...	50,000	...	...	...
...	3,286,088	1	3,274,000	...	6,210,562	...	349,527	3,107,703
...	3,358,383	1	3,274,000	780	6,633,164	6,283,637	349,527	3,179,666
Total—Grants								

Transfer Payments—Concluded

Source of authorities					Adjustments and transfers					Disposition of authorities				
Available from previous years	As shown in		Transfers between ministries		Transfers within this ministry		Statutory adjustments		Total available for use	Contributions				
	Main Estimates	Supplementary Estimates								Support to the personnel function	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(S) Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	\$	\$	\$	\$
...	6,247,000	...	...	...	...	...	(2,013,326)	4,233,674	4,233,674	...	4,233,674	...	...	6,289,306
...	15,998,000	...	...	...	...	...	(2,913,906)	13,084,094	13,084,094	(S) Payments under the <i>Supplementary Retirement Benefits Act</i>	13,084,094	...	...	17,742,911
...	22,245,000	...	...	...	...	...	(4,927,232)	17,317,768	17,317,768	Total	17,317,768	...	...	24,032,217
Policy direction and management														
...	90,880,000	...	...	...	4,500,000	...	...	95,380,000	95,380,000	NATO military budgets and agencies	95,380,000	79,334	...	80,776,106
...	87,000,000	...	...	...	(13,010,000)	...	...	73,990,000	73,990,000	NATO infrastructure—Capital expenditures	73,990,000	217,733	...	77,255,503
...	9,193,000	...	...	...	5,000,000	...	...	14,193,000	14,193,000	Mutual aid	12,411,395	1,781,605	...	17,467,363
...	5,706,900	...	...	...	(2,700,000)	...	...	3,006,900	3,006,900	Contributions to provinces and municipalities for capital assistance projects	3,203,686	(196,786)	...	3,980,871
...	225,000	...	...	...	...	...	...	225,000	225,000	Contribution to the International Maritime Satellite Organization	221,175	3,825	...	214,076
...	800,000	...	...	...	...	...	...	800,000	800,000	Contribution to the Civil Air Search and Rescue Association	795,009	4,991	...	798,985
...	400,000	...	...	...	...	...	...	400,000	400,000	Military Training Assistance Program	381,714	18,286	...	457,299
...	...	...	...	...	100,000	...	...	100,000	100,000	Norfolk Production	100,000	...	...	...
...	...	...	...	...	...	...	...	...	...	Items not required for the current year	...	...	...	8,518,009
...	194,204,900	...	...	...	(6,110,000)	...	...	188,094,900	188,094,900	Total	186,185,912	1,908,988	...	189,468,212
...	216,449,900	...	...	...	(6,110,000)	...	(4,927,232)	205,412,668	205,412,668	Total—Contributions	203,503,680	1,908,988	...	213,500,429
Departmental Summary by Activity														
...	22,317,295	...	...	...	...	...	(4,926,452)	17,390,843	17,390,843	Support to the personnel function	17,390,843	...	...	24,104,180
...	197,490,988	1	...	...	(2,836,000)	...	...	194,654,989	194,654,989	Policy direction and management services	192,396,474	2,258,515	...	192,575,915
...	219,808,283	1	...	...	(2,836,000)	...	(4,926,452)	212,045,832	212,045,832	Total Department	209,787,317	2,258,515	...	216,680,095
Emergency Preparedness Canada														
Grants														
...	54,000	...	...	...	...	...	...	54,000	54,000	Research fellowships—Emergency planning	45,000	9,000	...	33,270
...	54,000	...	...	...	...	...	...	54,000	54,000	Total—Grants	45,000	9,000	...	33,270

Contributions

...	6,145,110	...	...	(314,000)	...	5,831,110	Contributions to the provinces and municipalities pursuant to the <i>Emergency Preparedness Act</i>	...	168,191	...	5,942,372
...	...	1,641,578	...	314,000	...	1,955,578	Contributions to the provinces for assistance related to natural disasters:	...	...	...	...
...	...	8,600,000	...	...	...	8,600,000	British-Columbia	...	...	...	54,716
...	...	...	...	...	...	...	Manitoba	...	...	...	...
...	30,000	...	...	...	...	30,000	Contribution to the Major Industrial Accident Coordinating Committee	...	...	...	27,000
...	45,000	...	...	...	...	45,000	Contribution to the Royal Society of Canada	...	...	...	44,540
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	11,880,267
...	6,220,110	10,241,578	...	...	...	16,461,688	Total—Contributions	...	168,191	...	17,948,895
...	6,274,110	10,241,578	...	...	...	16,515,688	Total Program	...	177,191	...	17,982,165
...	226,082,393	10,241,579	...	(2,836,000)	(4,926,452)	228,561,520	Total Ministry	...	2,435,706	...	234,662,260

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
Budgetary (respendable revenues)	\$	\$	\$	\$
Maritime forces				
Deductions from members for rations, quarters and clothing	16,000,000	13,712,793	12,926,372	...
Material and services provided to other Government departments	3,500,000	2,978,205	580,000	...
Medical and dental services	50,000	33,442	48,301	...
Provincial school grants and tuition fees	400,000	44,100	351,502	...
Other recoveries	6,586,000	6,290,711	4,885,996	...
	26,536,000	23,059,251	18,792,171	6,086,169
Land forces				
Deductions from members for rations, quarters and clothing	40,300,000	50,106,000	40,537,000	2,579,000
Material and services provided to other Government departments	50,000,000	90,335,000	49,643,315	38,887,000
Medical and dental services	50,000	27,032	39,044	555,688
Provincial school grants and tuition fees	500,000	43,900	495,171	955,232
Other recoveries	8,048,000	7,902,068	7,259,450	3,480,000
	98,898,000	148,414,000	97,973,980	42,976,920
Air forces				
Deductions from members for rations, quarters and clothing	43,000,000	35,693,000	42,680,000	15,132,000
Material and services provided to other Government departments	59,900,000	104,214,000	37,232,000	827,000
Medical and dental services	1,500,000	913,863	1,319,625	8,349,493
Provincial school grants and tuition fees	600,000	45,200	586,463	315,649
Other recoveries	18,712,000	15,118,937	21,819,553	7,930,174
	123,712,000	155,985,000	103,637,641	4,663,993
	60,658,000	27,195,000	29,288,135	2,105,000
	2,800,000	370,000	3,371,000	54,000
	1,500,000	7,500	4,476	6,471
	2,801,500	2,139,524	302,841	2,468,312
	7,109,000	5,885,000	2,468,312	2,468,312

Joint operations

Deductions from members for rations, quarters and clothing

Material and services provided to other Government departments

Medical and dental services

Other recoveries

Canadian forces in Europe

Communications and information management

Deductions from members for rations, quarters and clothing

Material and services provided to other Government departments

Medical and dental services

Other recoveries

Support to the personnel function

Deductions from members for rations, quarters and clothing

Material and services provided to other Government departments

Medical and dental services

Provincial school grants and tuition fees

Other recoveries

Material support

Deductions from members for rations, quarters and clothing

Material and services provided to other Government departments

Medical and dental services

Other recoveries

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Policy direction and management services				
Deductions from members for rations, quarters and clothing	2,900,000	588,000	2,102,000	
Material and services provided to other Government departments	21,200,000	10,690,000	16,547,000	
Medical and dental services	160,000	96,936	139,979	
Provincial school grants and tuition fees	220,000	43,300	200,653	
Other recoveries	14,989,000	715,764	3,038,471	
	39,469,000	12,134,000	22,028,103	
Total Program—Budgetary	364,554,000	380,322,251	323,251,431	
Non-budgetary (respendable receipts)				
Working capital advance	...	614,246,210	735,653,147	
Total Department—Budgetary	364,554,000	380,322,251	323,251,431	
Non-budgetary	...	614,246,210	735,653,147	
Total Ministry—Budgetary	364,554,000	380,322,251	323,251,431	
Non-budgetary	...	614,246,210	735,653,147	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax Revenues—				
Goods and services tax	766,213		862,021	
Total Tax Revenues	766,213		862,021	
Non-Tax Revenues—				
Return on investments—				
Loans, investments and advances—				
Canadian Forces housing projects—Interest	340,613		599,932	
Other accounts—				
Interest on loans to employees posted abroad	625,391		618,370	
Interest earned from funds on deposit with suppliers	1,571,545		1,766,949	
	2,537,549		2,985,251	
Refunds of previous years' expenditures—				
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts	27,395,526		46,840,515	
	16,864,641		37,767,350	
Proceeds from the disposal of surplus Crown assets				
Other non-tax revenues—				
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	133,105,760		51,700,249	
Sale of non surplus material	189,633		233,129	
	133,295,393		51,933,378	
Total Non-Tax Revenues	180,093,109		139,526,494	
Total Department	180,859,322		140,388,515	
Emergency Preparedness Canada				
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	18,772		5,443	
Adjustments of Prior Year's Payables at Year End	261,966		101,776	
	280,738		107,219	
Proceeds from the disposal of surplus Crown assets				
Other non-tax revenues	107		3,211	
	5		...	
Total Program	280,850		110,430	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax Revenues—		
Goods and services tax	766,213	862,021
Total Tax Revenues	766,213	862,021
Non-Tax Revenues—		
Return on investments	2,537,549	2,985,251
Refunds of previous years' expenditures	27,676,264	46,947,734
Proceeds from the disposal of surplus Crown assets	16,864,748	37,770,561
Other non-tax revenues	133,295,398	51,933,378
Total Non-Tax Revenues	180,373,959	139,636,924
Total Ministry	181,140,172	140,498,945

SECTION 17

1994-95

PUBLIC ACCOUNTS

National Revenue

Customs and Excise

Taxation

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Customs and Excise

Objective

To ensure that all duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded; to control, for the protection of Canadian industry and society the movement of people, goods and conveyances entering or leaving Canada as required to achieve compliance with legislation; to protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods, as well as by other forms of unfair foreign competition.

Activity Description

Excise

To administer the *Excise Act*, the *Excise Tax Act* (including GST) and other relevant legislation and thereby ensure that duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded at least cost to the public and in a manner which ensures the highest degree of public confidence in the integrity, efficiency and fairness of the excise process.

Customs

To administer the *Customs Act*, Customs Tariff, *Special Import Measures Act* and other relevant legislation and regulations and thereby control, for the protection of Canadian industry and society, the movement of people, goods and conveyances entering or leaving Canada, and protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods as well as by other forms of unfair foreign competition.

Corporate administration

To provide management direction, planning coordination and central administrative services to the Department.

Taxation

Objective

To assess and collect income taxes as well as other payments and to support social and economic programs of the Government in a fair and equitable manner through the administration of the *Income Tax Act* and other federal and provincial statutes and through the provision of assistance to Canadians, so they can comply with the law and benefit from these programs.

Activity Description

Assistance to taxpayers and assessment of returns

To foster self-assessment and compliance by the taxpayer, this activity includes: communicating to taxpayers their rights and obligations; providing them with the necessary forms and information for filing returns accurately and on time; responding to taxpayer enquiries; processing and assessing their returns when received; accounting for all assessments and remittances by recording the details to taxpayers' *Canada Pension Plan* (Act), Unemployment Insurance, federal and provincial accounts, as appropriate; advising them of the results through the issuance of Notices of Assessment; and conducting a limited verification of specific income and deduction items which were initially accepted at the assessing stage. Also included is an advisory function provided to other Government departments with respect to the administrative feasibility of new legislation and tax treaties under negotiation; activities related to the

registration of charities, pension and deferred income plans; the provision of advance rulings on the tax implications of potential transactions.

Post-assessing compliance programs

To ensure fairness in the self-assessment system, this activity carries out a range of post-assessment examinations, audits and investigations to verify the facts and reassesses taxpayers according to the results.

Collections and instalments

To collect tax and other amounts, and to process and deposit all remittances, this activity is concerned with the collection of: amounts deducted at source by employers on behalf of employees; amounts remitted on behalf of non-residents, self-employed individuals and corporations based on estimates of their tax liabilities; and outstanding balances resulting from assessment or reassessment.

Appeals

To provide taxpayers with a means of redress, this activity involves the resolution of Notices of Objection and Appeals by an independent review of an assessment or reassessment contested by a taxpayer. Included in this activity is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the *Canada Pension Plan* (Act) and the *Unemployment Insurance Act*.

Administration and EDP services

Includes executive direction provided by Headquarters as well as by the five Regional Offices, electronic data processing services, internal audit and program evaluation, financial management, office systems and services, security, human resources activities, training and legal services.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	\$	\$	\$			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Customs and Excise									
...	747,631,000	...	...	747,631,000	1				
...	...	62,665,772	...	62,665,772	1d				
...	747,631,000	62,665,772	...	810,296,772		789,719,647	20,577,125	...	815,071,381
...	24,195,000	...	...	24,195,000	5				
...	...	4,609,000	...	4,609,000	5d				
...	24,195,000	4,609,000	...	28,804,000		23,378,182	5,425,818	...	68,187,479
...	75,165,000	...	...	75,165,000	10				
...	...	25,997,000	...	25,997,000	10d				
...	75,165,000	25,997,000	...	101,162,000		101,162,000	...	...	107,814,999
...	48,645	...	...	48,645	(S)				
...	75,057,000	...	...	75,057,000	(S)	48,645	...	...	46,115
127,200	...	...	370,626	497,826	(S)	75,057,000	...	...	77,677,000
...	...	...	414,824	414,824	(S)	257,752	112,874	127,200	256,126
...	...	...	...	...		414,824	...	...	74,411
127,200	922,096,645	93,271,772	785,450	1,016,281,067		990,038,050	26,115,817	127,200	1,069,127,511
Taxation									
...	1,118,982,000	...	...	1,118,982,000	15				
...	...	5,808,228	...	5,808,228	15d				
...	1,118,982,000	5,808,228	...	1,124,790,228		1,123,523,604	1,266,624	...	1,123,530,388
...	38,451,000	...	...	38,451,000	20				
...	...	19,000,000	...	19,000,000	20d				
...	38,451,000	19,000,000	...	57,451,000		44,018,531	13,432,469	...	62,102,935
...	127,642,000	...	...	127,642,000	(S)	127,642,000	...	...	127,483,000

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Customs and Excise																		
Excise	287,929,806	287,720,852	1,644,062	1,541,867	101,162,000	101,162,000	101,162,000	101,162,000	101,162,000	...	...	...	...	...	...	390,735,868	390,424,719	
Customs	457,714,110	445,502,764	19,240,792	14,015,026	...	...	...	...	...	...	...	...	...	...	...	476,954,902	459,517,790	
Corporate administration	140,539,533	132,142,430	8,050,764	7,953,111	...	...	...	...	...	...	...	...	...	...	...	148,590,297	140,095,541	
Total Program—Budgetary	886,183,449	865,366,046	28,935,618	23,510,004	101,162,000	101,162,000	101,162,000	101,162,000	101,162,000	...	...	...	...	...	...	1,016,281,067	990,038,050	
Taxation																		
Assistance to taxpayers and assessment of returns	418,540,933	417,564,579	2,583,000	2,455,832	...	...	...	...	...	...	...	...	...	...	...	421,123,933	420,020,411	
Post-assessing compliance programs	314,053,419	314,035,077	1,613,520	1,321,744	...	...	...	...	...	...	...	...	...	...	...	315,666,939	315,356,821	
Collections and instalments	226,310,659	226,678,035	1,914,000	1,064,985	...	...	...	...	...	...	...	...	...	...	...	228,224,659	227,743,020	
Appeals	46,808,169	46,466,803	522,000	176,195	...	...	...	...	...	...	...	...	...	...	...	47,330,169	46,642,998	
Administration and EDP services	349,836,916	349,612,866	50,818,480	38,999,775	...	...	114,341	102,011,000	102,295,032	...	...	...	...	...	...	298,644,396	286,431,950	
Sub-total	1,355,550,096	1,354,357,360	57,451,000	44,018,531	...	...	114,341	102,011,000	102,295,032	...	...	...	...	...	...	1,310,990,096	1,296,195,200	
Revenues credited to the vote	(102,011,000)	(102,295,032)	...	...	...	...	...	(102,011,000)	(102,295,032)	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	1,253,539,096	1,252,062,328	57,451,000	44,018,531	...	...	114,341	...	...	...	...	...	...	...	...	1,310,990,096	1,296,195,200	
Total Ministry—Budgetary	2,139,722,545	2,117,428,374	86,386,618	67,528,535	101,162,000	101,276,341	101,162,000	101,276,341	101,162,000	...	...	...	...	...	...	2,327,271,163	2,286,233,250	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers		Used in the current year	Variance under or (over)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry			
\$	\$	\$	\$	\$	\$	\$	\$
...	75,165,000	25,997,000	...	...	101,162,000	...	...
...	75,165,000	25,997,000	...	...	101,162,000	...	...
Customs and Excise Contributions							
Excise							
Contributions to the Province of Quebec for the administration of the Goods and Services Tax and an equivalent Pension Plan							
...	...	...	...	...	101,162,000	...	107,814,999
...	...	...	...	...	101,162,000	...	107,814,999
Taxation Contributions							
Administration and EDP services							
Contributions to Tax Administrators Associations							
...	...	...	...	...	114,341	(114,341)	...
...	...	...	...	...	114,341	(114,341)	...
...	...	...	...	...	101,276,341	(114,341)	...
...	75,165,000	25,997,000	...	...	101,162,000	...	104,126
...	...	...	...	...	101,162,000	...	104,126
...	...	...	...	...	101,276,341	(114,341)	107,919,125

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
Taxation	\$	\$	\$	\$
Budgetary (respendable revenues)				
Administration and EDP services	55,575,000	55,829,322	52,426,308	
Canada Pension Plan (Act)	46,436,000	46,465,710	48,045,415	
Unemployment insurance				
Total Ministry—Budgetary	102,011,000	102,295,032	100,471,723	

PUBLIC ACCOUNTS, 1994-95

NATIONAL REVENUE 17.7

Revenues—Continued

	Current year		Previous year	
	\$		\$	
Non-Tax Revenues—				
Return on investments—				
Other accounts—				
Public buildings and properties—Rental	355,262		382,378	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	621,894		1,108,724	
Adjustments of Prior Year's Payables at Year End	10,595,834		6,578,430	
Privileges, licences and permits—				
Brokers' licence fees	11,217,728		7,687,154	
Services and service fees—				
Customs bonded warehouse fees	584,712		205,930	
Special services fees	915,957		968,825	
Other fees	1,636,125		2,635,176	
	7,954,558		5,237,497	
	10,506,640		8,841,498	
Proceeds from sales—				
Sale of unclaimed goods, seals, etc.	1,315,834		2,921,486	
Spirit age labels	78,524		107,542	
Other	54,861		542,691	
	1,449,219		3,571,719	
Proceeds from the disposal of surplus Crown assets				
Other non-tax revenues—				
Penalties—Goods and services tax	370,626		389,377	
Interest—Goods and services tax	66,679,882		41,801,459	
Penalties—Other	62,668,593		47,937,352	
Customs seizures	7,467,043		7,129,657	
Investigation services seizures	8,375,318		6,485,061	
Port seizures	(110,636)		343,809	
Duty free shops	2,244,217		1,324,341	
Other	10,314,055		13,901,538	
	2,895,594		3,364,249	
	6,723,921		7,017,453	
	167,257,987		129,304,919	
Total Non-Tax Revenues	191,742,174		150,382,975	
Total Program	30,038,676,827		29,445,017,361	
Taxation				
Tax Revenues—				
Income tax—				
Personal—				
Deductions at source	37,565,213,076		33,058,365,661	
Other collections	18,763,569,685		18,369,031,994 ⁽¹⁾	
Corporation	56,328,782,761		51,427,397,655 ⁽¹⁾	
Non-resident	12,432,222,254		9,544,164,383 ⁽¹⁾	
Other	1,439,407,690		1,270,903,828 ⁽¹⁾	
	329,554,614		320,560,029	
	70,529,967,319		62,563,027,895	
Goods and services tax—				
Credit to persons	(2,815,611,735)		(2,685,232,413)	
Other	153,932		138,057	
	(2,815,457,803)		(2,685,094,356)	
Petroleum and gas revenues tax—				
Petroleum and gas	(25,425)		(33,520,135)	
Resource royalty	4,282,304		4,829,026	
	4,256,879		(28,691,109)	
Total Tax Revenues	67,718,766,395		59,849,242,430	
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,607,013		884,319	
Adjustments of Prior Year's Payables at Year End	10,346,934		1,394,195	
	11,953,947		2,278,514	
Services and service fees—				
Ruling fees	1,636,297		1,556,729	
Provincial tax credit fees	...		8,795,264	
Fees for photocopying charitable organization returns	5,978		...	
Accounts receivable	52,995		665,768	
Special report on tax statistics	73,644		...	
Foreign travel	2,715		98,067	
Inspection fees	8,064		1,708	
Recovery of conference and seminar fees	218,450		...	
Other	1,998,143		(1,771)	
			1,115,765	

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from sales			Ministry Summary		
Proceeds from the disposal of surplus Crown assets	166,416	163,879	Tax Revenues—		
Other non-tax revenues—	170,461	131,512	Income tax—		
Fines and forfeitures	4,685,533	6,153,869	Personal	56,328,782,761	51,427,397,655 ⁽¹⁾
Access to information	22,122	17,190	Corporation	12,432,222,254	9,544,164,383 ⁽¹⁾
Law costs awards	1,218	3,062	Non-resident	1,439,407,690	1,270,905,828 ⁽¹⁾
Miscellaneous user fees	147,429	77,492	Other	329,554,614	320,560,029
Advance Pricing Agreement fees	113,306	37,500		70,529,967,319	62,563,027,895
Other	2,731	3,526	Goods and services tax	16,731,602,721	15,640,161,453
Rental of parking space	216,382	228,731	Excise taxes and duties—		
Sundry	...	7,226	Sales tax	(92,151,489)	(61,549,833) ⁽¹⁾
	5,188,721	6,528,596	Customs import duties	3,576,180,117	3,652,407,101
	19,477,688	20,218,266	Excise duties	2,334,330,368	1,872,631,447 ⁽¹⁾
Total Non-Tax Revenues	19,477,688	20,218,266	Other	662,003,253	1,838,208,337 ⁽¹⁾
Total Program	67,738,244,083	59,869,460,696	Energy taxes—		
			Petroleum and gas revenues tax	4,256,879	(28,691,109) ⁽¹⁾
			Excise tax—Motive fuel—Gasoline	3,404,220,090	3,344,014,294 ⁽¹⁾
			Excise tax—Aviation gas and diesel fuel	415,291,790	323,667,231 ⁽¹⁾
				10,304,131,008	10,940,687,468
			Total Tax Revenues	97,565,701,048	89,143,876,816
			Non-Tax Revenues—		
			Return on investments	355,262	382,378
			Refunds of previous years' expenditures	23,171,675	9,965,668
			Privileges, licences and permits	584,712	205,930
			Services and service fees	12,504,783	19,957,263
			Proceeds from sales	1,615,635	3,755,598
			Proceeds from the disposal of surplus Crown assets	541,087	520,889
			Other non-tax revenues	172,446,708	135,833,515
			Total Non-Tax Revenues	211,219,862	170,601,241
			Total Ministry	97,776,920,910	89,314,478,057

⁽¹⁾ Amends previous year's Public Accounts.

SECTION 18

1994-95

PUBLIC ACCOUNTS

Natural Resources

Department (Energy, Mines and
Resources and Forestry)

Atomic Energy Control Board

Atomic Energy of Canada Limited

National Energy Board

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Department (Energy, Mines and Resources and Forestry)

Energy, Mines and Resources Program

Objective

To advance the development of Canada's economy, in a manner consistent with federal environmental and social objectives, by contributing to the timely and efficient development and use of Canada's mineral and energy resources and by augmenting knowledge and understanding of the Canadian landmass.

Activity Description

Energy

Develops and implements an integrated approach to energy policy development and planning; provides policy advice to the Minister on Canada's energy fiscal regime, energy markets, transportation, and storage; conducts analysis and studies of energy resources, and of domestic and international energy markets; conducts financial and economic analysis of major energy projects; negotiates agreements with provincial and territorial governments and industry; represents Canadian energy interest internationally; develops and maintains contingency plans for energy emergencies; assesses Canada's non-conventional energy supplies; develops initiatives to promote efficient development and use of energy in Canada; conducts analyses and provides information on the financial and investment performance of the petroleum industry in Canada; conducts the siting process for the disposal of low-level nuclear wastes; represents Canadian interest in the area of climate change; and, provides advice to the Minister on statutory and regulatory obligations with respect to frontier lands management.

Mining

Develops and implements an integrated approach to mineral policy and mineral program planning consistent with the concept of sustainable development; provides policy advice and support to the Minister, senior officials, other federal departments, other governments, and industry on mineral issues, markets, economics, taxation, and environmental impacts; negotiates, coordinates and administers mineral development agreements with the provinces; co-manages, with the Department of Indian Affairs and Northern Development, agreements with the territories; develops, implements, coordinates, and manages commodity-specific programs and initiatives; advances Canadian minerals and metals interests internationally; monitors and forecasts activity levels and impacts of programs on target industries; provides timely and accurate economic, technical and scientific information on the minerals and metals sector; and, administers the phase-out of incentive programs which were designed to encourage oil, gas and mining exploration and development.

Mineral and energy technology

Conducts and sponsors, in partnership with industry, universities and research institutes, research and engineering development in mineral and energy technology, leading to technology transfer to the private sector. Includes mining, mineral extraction and processing, metallurgy, utilization of metals and materials, and the supply, conversion and utilization of heavy oil, oil sands, coal, uranium, and other fuels, energy efficiency and diversification, and transportation fuels; regulates throughout Canada the manufacture, importation, storage and sale of explosives by inspecting and licensing factories and magazines, testing and au-

thorizing of explosives; provides technical advice on explosives to other governmental agencies (international, federal and provincial); and offers training courses on explosives safety; develops federal energy R&D policies to support national energy strategy options; plans and coordinates federal energy R&D activities; collects and disseminates the information on research, development and demonstration activities in federal and provincial departments and agencies, industry, universities, and internationally; and provides advice on allocation of federal energy R&D resources.

Geological surveys

Conducts geological, geophysical and geochemical research and surveys; operates national and regional networks of geophysical observatories; estimates mineral and non-renewable energy resources; investigates geological, geophysical and geochemical phenomena posing hazards to human activities and to the environment; develops geophysical and geochemical technologies; develops national geoscience standards; fosters Canadian geoscience and Canadian participation in international geoscience; cooperates with the provinces and territories on the foregoing; provides advice to Government; produces and disseminates geoscience maps, interpretive reports, compilations and special purpose publications for various clients; and provides logistical support for scientific and other programs in the Arctic regions.

Geomatics Canada

Establishes and maintains a Canadian spatial reference system of accurately positioned horizontal and vertical reference monuments; regulates and manages property surveys on federal lands; main-

tains the Canada-US boundary; acquires and maintains topographical and geographical information on the Canadian landmass; prepares, publishes, and distributes topographical maps, aeronautical charts and publications, aerial photographs, gazetteers and the "National Atlas of Canada"; revises, processes, archives and disseminates data from remote sensing satellites; provides airborne remote sensing for research and demonstration projects; develops the full range of satellite and airborne remote sensing technology from sensor to image analysis systems; transfers the resulting technology to Canadian industry; supports the technology and applied R&D undertaken by industry, universities and governmental agencies; provides technical assistance to operational users of remote sensing for resource management and environmental monitoring; promotes and coordinates the development of geographical information systems technologies and applications; and promotes the development of international marketing abilities of the Canadian surveying, mapping and remote sensing industry and assists such marketing where appropriate.

Administration

Provides overall policy and direction to both the Energy, Mines and Resources Program and the Forest Program, to align departmental objectives to ministerial and governmental priorities, to set goals and to monitor results, and to manage allocated resources in an effective and efficient manner. Provides coordination and managerial direction, administration of environmental activities, communications, cabinet and parliamentary liaison, financial, human resources, administrative, internal audit and program evaluation, informatics management and support services as well as regional communication and co-ordination to departmental operations.

Forest Program

Objective

To promote and enhance the sustained economic utilization of Canada's forest resource through environmentally sound forest management and to enhance the social and economic benefits derived from publicly and privately owned forests and from forest-related activities in Canada.

Activity Description

Forest

Enhances Canada's forests and forest sector through the discovery, development, demonstration and transfer of innovations to promote sustainable development and competitiveness; conducts and publishes research in the areas of forest resources, protection, the forest environment and wood utilization; provides technical advice and scientific information to clients; administers special co-operative research programs; provides financial support for external research organizations; provides forestry survey and specialized services to clients; includes administrative, financial, and material support for operation of research facilities. Provides direct stimulation of regional development within the forestry sector; negotiates, implements and administers federal-provincial/territorial forest resource development agreements; directly delivers programs to clients; provides funding and technical services for forest management on federal lands and Indian lands; and promotes human resource development in the forest sector. Includes the office of the Assistant Deputy Minister; provides leadership, direction, policy development, strategic and operational planning, communication for the forest activity,

program coordination; provides common services including human resources, finance and administration; generates sound economic information, statistics and advice; addresses industry, trade and general international issues, concerns and opportunities in support of the forest sector; determines priorities, distributes resources and is overall accountable for the forest activity.

Atomic Energy Control Board

Objective

To ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons.

Activity Description

Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of atomic energy; the regulation of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the *Nuclear Liability Act*, of

nuclear installations and the prescribing of the basic insurance to be carried by the operators of such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas, and electricity industries relating to:

- (i) the construction and operation of pipelines and international power lines,
- (ii) traffic, tolls, and tariffs of pipelines,
- (iii) exports of gas, oil, and electricity and imports of gas and oil, and
- (iv) regulatory control of oil and gas resources on frontier lands, not otherwise controlled by joint boards and to advise the Minister of Natural Resources on the development and use of energy resources.

Activity Description

Energy regulation and advice

- Advice and inquiry: use of the Board's expertise and data bases to provide information and analysis on the control, conservation, use, transportation, marketing, and development of oil, natural gas, and electricity including petroleum resource assessments for frontier lands. Inquiry into aspects of the North American energy situation important to the maintenance of Canada's energy security.
- Facilities regulation: ensuring expeditious, safe, and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction.
- Traffic, tolls, and tariffs regulation: ensuring that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination, and in a cost-efficient manner.

- Energy trade: ensuring Canadian interests are served through participation in the developing North American market for electrical power, gas, and oil.
- Oil and gas regulation on frontier lands: developing and maintaining a regulatory system for frontier lands.
- Program management and services: providing effective support and advice to Board Members, departmental managers, and employees so that program objectives may be achieved.

Source of authorities						Disposition of authorities											
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year				
	\$	\$	\$				\$	\$	\$		\$						
...	...	380,818,000	...	...	380,818,000	1	Department (Energy, Mines and Resources and Forestry)								
...	1	...	1	1d	Energy, Mines and Resources Program										
...	1,889,859	...	1,889,859		Operating expenditures										
...	(2,291,181)	...	(2,291,181)		Transfer of \$1,889,859 from Natural Resources										
...	(1,485,147)	...	(1,485,147)		Vote 5										
...	(264,799)	...	(264,799)		Transfer from Vote 5										
...		Transfer to: Vote 10										
...		Vote 20										
...		Vote 30										
...	...	380,818,000	1	(2,151,268)	378,666,733		Total—Vote 1							367,045,055	11,621,678	...	385,565,978
...	1	...	1	2d	Canadian Ownership Account—To repeat Energy, Mines and Resources										
...		Vote 5c							...	1
...	3d	To authorize the Minister to remove from the accounts of Canada an amount of \$512,614,000 representing the value of the investment held by Her Majesty in right of Canada related to the Bi-Provincial Upgrader										
...	...	512,614,000	...	...	512,614,000		Capital expenditures								
...	...	54,661,000	...	...	54,661,000		Transfer to: Vote 1								
...	(1,889,859)	...	(1,889,859)		Vote 10										
...	(5,813,539)	...	(5,813,539)		Total—Vote 5										
...	...	54,661,000	...	(7,703,398)	46,957,602		Grants and contributions										
...	...	282,215,000	...	...	282,215,000	10	Transfer of \$2,291,181 from Natural Resources								
...	121,343,019	...	121,343,019	10b	Vote 1										
...	10d	Transfer of \$5,813,539 from Natural Resources										
...	...	33,646,663	...	...	33,646,663		Vote 5, and \$339,798 from Natural Resources								
...	2,291,181	...	2,291,181		Vote 25										
...	5,813,539	...	5,813,539		Transfer from: Vote 1										
...	339,798	...	339,798		Vote 5										
...		Vote 25										
...	...	282,215,000	154,989,682	8,444,518	445,649,200		Total—Vote 10							483,725,387	(38,076,187) ⁽¹⁾	...	276,957,846
...	...	48,645	48,645	(S)	Minister of Natural Resources—Salary and motor car allowance							48,645	48,645
...	...	27,409,000	27,409,000	(S)	Contributions to employee benefit plans							27,409,000	27,140,000

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$		\$	\$	\$
...	16,000,000	(10,000,000)	(261,146)	(S)	5,738,854	...	...
							1,765,315
19,317,520	7,100,000	...	(7,100,000)	(S)	...	...	...
							19,317,520
51,523,864	13,181,000	7,519,000	(20,700,000)	(S)	17,592,073	...	33,931,791
							...
...	2,104,000	...	(154,000)	(S)	1,950,000	...	...
							2,103,930
...	765,000	...	(14,662)	(S)	750,338	...	...
...	9,000,000	(3,150,000)	(928,172)	(S)	4,921,828	...	...
...	...	...	8,000,000 ⁽²⁾	(S)	1,347,360	...	6,652,640
...	...	...	...	(S)	...	...	...
...	...	...	230,450	(S)	230,450	...	...
156,812	...	...	332,621	(S)	217,612	...	115,009
...	...	...	13,976	(S)	13,976	...	...
...	...	...	...	(S)	...	...	...
...	...	...	...	(S)	...	...	...
70,998,196	793,301,645	661,972,684	(22,147,893)	L15	1,467,533,623	(23,425,951)	60,016,960
							788,631,115
...	31,667,000	...	...		2,593,500	29,073,500	...
...	...	...	...		...	...	12,289,830
...	...	...	...		...	...	9,223,239
...	31,667,000	...	...		2,593,500	29,073,500	...
							21,513,069
70,998,196	793,301,645	661,972,684	(22,147,893)		1,467,533,623	(23,425,951)	60,016,960
...	31,667,000	...	...		2,593,500	29,073,500	...
							788,631,115
							21,513,069

Forest Program									
...	111,243,000	...	...	111,243,000	20	Operating expenditures	...	...	...
...	...	1	1,485,147	1,485,147	20b	Transfer of \$1,485,147 from Natural Resources	...	...	...
...	...	...	(7,177,195)	(7,177,195)		Vote 1	...	...	...
...	...	...	...	...		Transfer from Vote 1	...	...	...
...	...	...	...	...		Transfer to Vote 30	...	...	...
...	111,243,000	1	(5,692,048)	105,550,953		Total—Vote 20	104,651,222	899,731	115,747,554
...	...	...	...	...		Capital expenditures	...	...	...
...	11,154,000	...	(339,798)	(339,798)	25	Transfer to: Vote 10	...	...	...
...	...	...	(3,608,804)	(3,608,804)		Vote 30	...	...	...
...	11,154,000	...	(3,948,602)	7,205,398		Total—Vote 25	7,023,478	181,920	10,508,030
...	87,606,000	...	...	87,606,000	30	Grants and contributions	...	...	...
...	...	...	...	...	30b	Transfer of \$264,799 from Natural Resources	...	...	...
...	...	1	...	...		Vote 1	...	...	...
...	...	1	264,799	264,799	30d	Transfer of \$7,177,195 from Natural Resources	...	...	...
...	...	...	7,177,195	7,177,195		Vote 20, and \$3,608,804 from Natural Resources	...	...	...
...	...	...	3,608,804	3,608,804		Vote 25	...	...	...
...	...	...	...	...		Transfer from: Vote 1	...	...	...
...	...	...	...	...		Vote 20	...	...	...
...	...	...	...	...		Vote 25	...	...	...
...	87,606,000	2	11,050,798	98,656,800		Total—Vote 30	98,258,866	397,934	105,388,017
...	...	...	7,826	7,826	(S)	Refunds of amounts credited to revenues in previous years	7,826	...	...
52,188	...	...	123,983	176,171	(S)	Spending of proceeds from the disposal of surplus Crown assets	147,361	...	162,618
...	8,782,000	...	...	8,782,000	(S)	Contributions to employee benefit plans	8,782,000	...	9,593,000
...	...	...	...	...		Appropriations not required for the current year	...	...	8,820
52,188	218,785,000	3	1,541,957	220,379,148		Total Program—Budgetary	218,870,753	1,479,585	241,408,039
71,050,384	1,012,086,645	661,972,087	(20,605,936)	1,724,503,780		Total Department—Budgetary	1,686,404,376	(21,946,366)	1,030,039,154
...	31,667,000	...	...	31,667,000		Non-budgetary	2,593,500	29,073,500	21,513,069
Atomic Energy Control Board									
...	38,531,000	...	...	38,531,000	35	Program expenditures	...	...	...
...	...	1,144,000	...	1,144,000	35b	Program expenditures	...	...	...
...	38,531,000	1,144,000	...	39,675,000		Total—Vote 35	37,805,912	1,869,088	38,994,885
1	...	...	4,456	4,457	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1	13,644
...	3,287,000	...	...	3,287,000	(S)	Contributions to employee benefit plans	3,287,000	...	3,268,000
1	41,818,000	1,144,000	4,456	42,966,457		Total Program—Budgetary	41,092,912	1,869,089	42,276,529

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
...	174,120,000	...	...	174,120,000	40	Atomic Energy of Canada Limited Payments to Atomic Energy of Canada Limited for operating and capital expenditures			
...	...	1,500,000	...	1,500,000	40b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			
...	...	4,400,000	...	4,400,000	40d	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			
...	174,120,000	5,900,000	...	180,020,000		Total—Vote 40	180,020,000	...	173,549,000
...	174,120,000	5,900,000	...	180,020,000		Total Program—Budgetary	180,020,000	...	173,549,000
...	28,246,000	...	...	28,246,000	45	National Energy Board Program expenditures	24,748,369	3,497,631	...
...	2,620,000	...	...	2,620,000	(S)	Contributions to employee benefit plans	2,620,000	...	2,726,000
...	...	...	4,366	4,366	(S)	Repayment of cost recovery charges	4,366	...	...
6,255	...	...	10,662	16,917	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,850	2,405	10,662
6,255	30,866,000	...	15,028	30,887,283		Total Program—Budgetary	27,376,585	3,500,036	28,438,889
...	235,000	...	(235,000)	...	50	Northern Pipeline Agency ⁽³⁾ Program expenditures	...	...	...
...	15,000	...	(15,000)	...	(S)	Contributions to employee benefit plans	...	...	...
...	250,000	...	(250,000)	...		Total Program—Budgetary	...	...	...
71,056,640	1,259,140,645	669,016,687	(20,836,452)	1,978,377,520		Total Ministry—Budgetary	1,934,893,873	(16,577,241)	60,060,888
...	31,667,000	...	...	31,667,000		Non-budgetary	2,593,500	29,073,500	21,513,069 ⁽³⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

S) Statutory authority.

L) Non-budgetary authority (loan, investment or advance).

¹) Accelerated cash flow requirements related to contribution payments for the Hibernia Development Project caused the authority to be overspended.

2) A non-lapsing authority of \$8,000,000, effective April 1, 1994, was granted pursuant to Energy, Mines and Resources Vote 3b, *Appropriation Act No. 3, 1993-94*, to accelerate cash flow requirements related to contribution payments for the Inbernia Development Project caused the authority to be overspended.

3) During the year, Northern Pipeline Agency was transferred to the Ministry of Foreign Affairs and International Trade. Therefore, the previous year's expenditures have been restated by \$212,053, as non-recurring authority of \$6,000,000, effective April 1, 1994, was granted pursuant to Energy, Mines and Resources vote 50, *Appropriation Act No. 3, 1993-94*.

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (Energy, Mines and Resources and Forestry)																		
Energy, Mines and Resources Program																		
Energy—																		
Budgetary	554,979,022	552,497,676	1,020,850	941,170	508,157,584	493,099,539	...	...	...	...	...	...	...	...	...	1,064,157,456	1,046,538,385	...
Non-budgetary	17,569,317	17,461,080	111,300	89,229	10,291,215	10,291,215	...	...	...	...	...	...	...	...	...	31,667,000	2,593,500	27,971,832
Mining																		
Mineral and energy technology	99,888,290	96,957,222	9,031,656	8,587,476	10,231,785	10,168,871	...	...	...	...	...	...	...	...	...	119,151,731	115,713,569	...
Geological surveys	97,941,548	97,299,205	9,343,471	9,306,161	814,000	811,635	...	...	...	...	...	...	...	...	...	108,099,019	107,417,001	...
Geomatics Canada	81,997,122	77,871,954	8,587,447	6,762,443	294,520	244,720	...	...	...	...	...	...	...	...	...	90,879,089	84,879,117	...
Geomatics Canada Revolving Fund	8,000,000	12,968,840	...	215,036	...	62,500	...	...	...	...	...	...	...	...	...	8,000,000	1,347,360	...
Administration	66,930,985	65,482,045	18,872,020	18,252,122	62,500	62,500	...	...	...	...	...	...	...	...	...	85,865,505	83,796,667	...
Sub-total—																		
Budgetary	927,306,284	920,538,022	46,966,744	44,153,637	529,851,604	514,678,480	...	...	...	...	...	...	...	...	...	1,504,124,632	1,467,533,623	...
Non-budgetary	...	(11,836,516)	...	...	...	...	...	...	...	...	...	...	...	...	...	31,667,000	2,593,500	...
Revenues credited to the vote	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Program—	927,306,284	908,701,506	46,966,744	44,153,637	529,851,604	514,678,480	...	...	...	...	...	...	...	...	...	1,504,124,632	1,467,533,623	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,667,000	2,593,500	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Forest Program																		
Forest	114,852,702	113,924,161	7,295,434	7,113,514	98,656,800	98,258,866	...	...	...	425,788	425,788	...	...	...	...	220,379,148	218,870,753	...
Revenues credited to the vote	(425,788)	(425,788)	...	...	...	...	...	...	...	(425,788)	(425,788)	...	...	...	...	...	...	...
Total Program—Budgetary	114,426,914	113,498,373	7,295,434	7,113,514	98,656,800	98,258,866	...	...	...	...	...	...	...	...	...	220,379,148	218,870,753	...
Total Department—	1,041,733,198	1,022,199,879	54,262,178	51,267,151	628,508,404	612,937,346	...	...	...	...	...	...	...	...	...	1,724,503,780	1,686,404,376	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,667,000	2,593,500	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Atomic Energy Control Board																		
Administration of Atomic Energy																		
Control Regulations and participation in measures for international control of atomic energy	40,273,828	38,886,914	1,584,629	1,571,108	1,108,000	634,890	...	...	...	...	...	...	...	...	...	42,966,457	41,092,912	...
Total Program—Budgetary	40,273,828	38,886,914	1,584,629	1,571,108	1,108,000	634,890	...	...	...	...	...	...	...	...	...	42,966,457	41,092,912	...

Programs by Activity—Concluded

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Atomic Energy of Canada Limited—												
Budgetary	169,841,000	169,841,000	10,179,000	10,179,000	...	...	...	...	...	...	180,020,000	180,020,000
National Energy Board												
Energy regulation and advice	30,302,283	26,264,960	585,000	1,111,625	...	...	...	...	...	...	30,887,283	27,376,585
Total Program—Budgetary	30,302,283	26,264,960	585,000	1,111,625	...	...	...	...	...	...	30,887,283	27,376,585
Total Ministry—												
Budgetary	1,282,150,309	1,257,192,753	66,610,807	64,128,884	629,616,404	613,572,236	...	...	...	...	1,978,377,520	1,934,893,873
Non-budgetary	...	...	...	...	...	...	...	...	31,667,000	2,593,500	31,667,000	2,593,500

Transfer Payments

Source of authorities							Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers			Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments								
\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	205,000	...	...	...	...	205,000			205,000	...	...	205,000
...	20,000	...	...	(9,500)	...	10,500			...	10,500	...	...
...	225,000	...	...	(9,500)	...	215,500			205,000	10,500	...	205,000
...	
...	...	...	...	5,000	...	5,000			5,000	...	...	...
...	154,000	...	...	(85,630)	...	68,370			68,370	...	...	155,190
...	218,000	...	...	(113,395)	...	104,605			103,560	1,045	...	135,650 397,675
...	218,000	...	...	(113,395)	...	104,605			103,560	1,045	...	533,325
...	75,000	...	...	(2,000)	...	73,000			55,000	18,000	...	46,500

Transfer Payments—Continued

Available from previous years	Source of authorities				Adjustments and transfers				Disposition of authorities			
	As shown in		Transfers		Transfers		Statutory adjustments		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	between ministries	within this ministry	Transfers	between ministries	Transfers	within this ministry				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	12,500	...	...	12,500	12,500	...	...	17,500
...	672,000	...	...	...	(193,025)	...	...	478,975	449,430	29,545	...	957,515
Contributions												
Energy												
...	175,000	...	...	...	...	...	...	175,000	175,000	...	...	175,000
...	440,000	...	...	...	(401,500)	...	...	38,500	34,038	4,462	...	1,086,666
...	1,732,000	...	...	...	(167,000)	...	...	1,565,000	1,565,000	...	...	1,732,000
...	16,000,000	(10,000,000)	...	...	...	(261,146)	...	5,738,854	5,738,854	...	...	1,765,315
...	300,000	...	...	...	(190,000)	...	...	110,000	109,734	266	...	257,467
...	387,000	...	...	...	(209,000)	...	...	178,000	178,000	...	...	176,000
...	249,500,000	33,646,663	...	...	8,467,017	...	...	291,613,680	329,852,085	(38,238,405) ⁽¹⁾	...	247,000,000
...	1,132,000	...	...	...	(296,000)	...	...	836,000	807,296	28,704	...	1,332,109
...	5,685,000	...	...	...	(1,516,500)	...	...	4,168,500	4,167,235	1,265	...	2,241,425

Administration
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives

Total—Grants**Contributions**

Energy
In support of Laval University for a scholarship program
Canada/Prince Edward Island Co-operative Agreement on alternative energy development and energy efficiency
Federal share of the Canadian Electrical Association Research and Development Program
(S) Payments to Interprovincial Pipe Line Incorporated in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the interprovincial pipe line system
To assist in making economic investments to reduce energy costs under the Federal Buildings Initiative Program
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives
In support of the Hibernia Development Project
In support of energy efficiency and alternative energy programs
In support of energy efficiency and alternative energy programs under the Green Plan initiatives
(S) In support of infrastructural costs directly or indirectly relating to the exploration, development,

19,317,520	7,100,000	...	...	...	(7,100,000)	19,317,520	(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	19,317,520	...	19,317,520	...	6,186,727
51,523,864	13,181,000	7,519,000	...	...	(20,700,000)	51,523,864	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	17,592,073	33,931,791	...	11,373,335	
...	2,104,000	...	...	...	(154,000)	1,950,000	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	1,950,000	...	...	2,103,930	
...	765,000	...	...	...	(14,662)	750,338	(S) Payments to the Nova Scotia Offshore revenues account	750,338	...	...	764,919	
...	9,000,000	(3,150,000)	...	...	(928,172)	4,921,828	Canadian Council of Ministers on the Environment	4,921,828	...	...	23,944,779	
...	...	...	...	...	55,000	55,000	Contribution to the financial restructuring in respect of the NewGrade Heavy Oil Upgrader	53,058	1,942	...	...
...	...	121,343,019	...	...	3,656,981	125,000,000		125,000,000	...	...	...
70,841,384	307,501,000	149,358,682	...	...	9,398,998	507,942,084	Mining	492,894,539	15,047,545	...	300,139,672	
...	196,000	...	...	...	...	196,000	Queen's University—Centre for Resource Studies	196,000	...	...	196,000	
...	225,000	...	...	...	(20,224)	204,776	Contributions to industry under the Mineral Development Agreement—Newfoundland	204,776	...	...	254,820	
...	...	...	...	...	50,000	50,000	Newfoundland Mineral Development Agreement Extension	50,000	...	...	...
...	2,210,000	...	...	...	(239,926)	1,970,074	Mineral Program—Chapais-Chibougamau	1,970,074	...	...	1,563,977	
...	225,000	...	...	...	(59,586)	165,414	Mineral Development Agreement—Nova Scotia III	165,414	...	...	70,063	
...	7,090,000	...	...	...	(258,200)	6,831,800	Quebec	6,831,800	...	...	5,872,044	
...	831,000	...	...	...	(135,690)	695,310	Eastern Quebec Prospecting Program	695,310	...	...	794,095	
...	25,000	...	...	...	32,891	57,891	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	57,891	...	...	31,946	
...	121,000	...	...	...	(6,050)	114,950	Prosperity Initiatives	114,950	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	565,293	
...	10,923,000	...	...	...	(636,785)	10,286,215	Mineral and energy technology	10,286,215	...	...	9,348,238	
...	390,000	...	...	...	30,000	420,000	Alberta Oil Sands Technology and Research Authority and Alberta Research Council	420,000	...	...	390,000	
...	1,979,000	...	...	...	42,928	2,021,928	In support of energy efficiency and alternative energy programs	2,021,115	813	...	1,991,722	
...	4,665,000	...	...	...	(614,428)	4,050,572	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy	4,050,572	...	...	4,120,276	

Transfer Payments—Continued

Available from previous years	Source of authorities					Disposition of authorities				
	As shown in					Adjustments and transfers				
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use				
\$	\$	\$	\$	\$	\$	\$	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
...	2,275,000	...	...	(147,410)	...	2,127,590	In support of energy efficiency and alternative energy programs under the Green Plan initiatives	2,120,642	6,948	2,056,690
...	700,000	...	...	162,700	...	862,700	Contribution to the International Energy Agency	807,547	55,153	886,625
...	262,000	...	...	...	...	262,000	Canadian Electrical Association	262,000	...	337,000
...	183,000	...	...	3,500	...	186,500	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	186,500	...	251,500
...	...	...	...	232,125	...	232,125	Quebec Mineral Development Agreement	232,125	...	...
...	10,454,000	...	...	(290,585)	...	10,163,415	Items not required for the current year	10,100,501	62,914	10,288,813
...	500,000	...	...	33,385	...	533,385	Geological surveys	533,385	...	1,934,907
...	62,000	...	...	114,010	...	176,010	Ocean Drilling Program	174,690	1,320	257,602
...	562,000	...	...	147,395	...	709,395	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	708,075	1,320	2,192,509
...	110,000	...	...	...	...	110,000	Geomatics Canada	110,000	...	110,000
...	143,000	...	...	(31,480)	...	111,520	Association of Canada Lands Surveyors	79,720	31,800	60,104
...	253,000	...	...	(31,480)	...	221,520	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	189,720	31,800	170,104
...	...	...	...	50,000	...	50,000	Administration	50,000	...	...
...	329,693,000	149,358,682	...	8,637,543	(29,157,980)	529,372,629	Canadian Institute for Advanced Research	514,229,050	15,143,579	322,139,336
70,841,384	307,726,000	149,358,682	...	9,389,498	(29,157,980)	508,157,584	Program Summary by Activity	493,099,539	15,058,045	300,344,672
...	10,923,000	...	...	(631,785)	...	10,291,215	Energy	10,291,215	...	9,348,238
...	10,608,000	...	...	(376,215)	...	10,231,785	Mining	10,168,871	62,914	10,444,003
...	...	...	...	...	...	...	Mineral and energy technology	...	...	...

70,841,384	330,365,000	149,358,682	...	8,444,518	(29,157,980)	529,851,604	...	814,000	...	34,000	...	...	...	811,635	...	2,725,834
...	...	...	...	...	...	...	...	Geological surveys	...	...	...	...	...	244,720	...	23,365
...	...	...	...	...	...	...	...	Geomatics Canada	...	...	...	...	...	49,800	...	...
...	...	...	...	...	...	...	...	Administration	...	...	...	...	...	62,500	...	17,500
...	...	...	...	...	...	...	...	Total Program	...	...	...	...	...	514,678,480	...	323,096,851
Forest Program																
Grants																
Forest																
...	22,500	...	...	...	(10,000)	...	...	12,500	...	...	...	...	...	9,277	3,223	8,000
...	70,650	...	...	...	(31,550)	...	...	39,100	...	...	...	...	...	30,000	9,100	50,000
...	25,000	...	...	...	(3,250)	...	...	21,750	...	...	...	...	...	21,750	...	21,087
...	118,150	...	...	...	(44,800)	...	...	73,350	...	...	...	...	...	61,027	...	79,087
Contributions																
Forest																
...	28,800	...	...	...	114,700	...	...	143,500	...	...	...	...	...	142,608	892	74,500
...	90,000	...	...	...	(10,000)	...	...	80,000	...	...	...	...	...	80,000	...	90,000
...	2,160,000	...	...	...	(108,000)	...	...	2,052,000	...	...	...	...	...	2,052,000	...	2,160,000
...	116,100	...	...	...	(5,800)	...	...	110,300	...	...	...	...	...	110,295	5	116,100
...	7,915,000	...	...	...	(6,750)	...	...	7,908,250	...	...	...	...	...	7,908,250	...	5,557,500
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,350,000
...	49,500	...	...	...	36,550	...	...	86,050	...	...	...	...	...	82,358	3,692	88,911
...	325,800	...	...	...	(5,800)	...	...	320,000	...	...	...	...	...	320,000	...	318,650
...	67,077,650	...	...	...	(1,128,001)	...	...	65,949,650	...	...	...	...	...	65,651,668	297,982	78,454,155
...	8,000,000	...	...	...	(325,000)	...	...	7,675,000	...	...	...	...	...	7,600,000	75,000	5,000,000
...	225,000	...	...	...	(50,000)	...	...	175,000	...	...	...	...	...	175,000	...	225,000
...	1,500,000	...	...	...	11,280,499	...	...	12,780,500	...	...	...	...	...	12,773,330	7,170	9,311,250
...	...	...	...	...	1,303,200	...	...	1,303,200	...	...	...	...	...	1,302,330	870	1,482,864
...	87,487,850	...	...	...	11,095,598	...	...	98,583,450	...	...	...	...	...	98,197,839	385,611	105,308,930
...	87,606,000	...	...	...	11,050,798	...	...	98,656,800	...	...	...	...	...	98,258,866	397,934	105,388,017
70,841,384	417,971,000	149,358,684	...	...	19,495,316	(29,157,980)	628,508,404	...	...	...	...	...	...	612,937,346	15,571,058	428,484,868

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	20,000	...	...	...	20,000	19,000	1,000	...	12,000
...	...	...	...	...	...	...	...	...	18,000
...	20,000	...	...	...	20,000	19,000	1,000	...	30,000
Atomic Energy Control Board									
Grants									
Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy									
Grants to support non-profit organizations which are furthering the development of nuclear safety standards									
Items not required for the current year									
...	20,000	...	...	...	20,000	19,000	1,000	...	30,000
Total—Grants									
Contributions									
Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy									
Contributions for the Cost-Free Manpower Assistance Program and to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency									
...	932,000	...	(58,000)	...	874,000	502,770	371,230	...	538,510
...	80,000	...	...	...	80,000	73,120	6,880	...	65,080
Contribution to the International Biospheric Model Validation Study (BIOMOVIS)									
Contribution to participate in the second International Piping Integrity Research Group (PIPIRG-2)									
...	94,000	...	...	...	94,000	...	94,000	...	98,560
Contribution to the International Agency for Research on Cancer in support of the International Collaborative Study of Cancer Risk among Nuclear Industry Workers									
...	40,000	...	...	...	40,000	40,000	...	...	40,000
...	1,146,000	...	(58,000)	...	1,088,000	615,890	472,110	...	742,150
...	1,166,000	...	(58,000)	...	1,108,000	634,890	473,110	...	772,150
70,841,384	419,137,000	149,358,684	...	19,437,316	629,616,404	613,572,236	16,044,168	...	429,257,018
Total Program									
Total Ministry									

(S) Statutory transfer payment.

(1) Accelerated cash flow requirements related to contribution payments for the Hibernia Development Project caused the authority to be overspent.

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$		\$	
Department (Energy, Mines and Resources and Forestry)				
Energy, Mines and Resources Program				
Budgetary (respendable revenues)				
Geomatics Canada				
Services and service fees—				
Satellite data reception fees	4,200,000	...	2,382,822	...
Geomatics Canada Revolving Fund	...	11,836,516	...	...
Total Program—Budgetary	4,200,000⁽¹⁾	11,836,516	2,382,822	
Forest Program				
Budgetary (respendable revenues)				
Forest	617,000	425,788	285,476	
Total Program—Budgetary	617,000⁽²⁾	425,788	285,476	
Total Department—Budgetary	4,817,000	12,262,304	2,668,298	
Total Ministry—Budgetary	4,817,000	12,262,304	2,668,298	

(1) This amount was reduced to \$Nil during the year.

(2) This amount was reduced to \$425,788 during the year.

Revenues

	Current year		Previous year	
	\$		\$	
Department (Energy, Mines and Resources and Forestry)				
Energy, Mines and Resources Program				
Tax Revenues—				
Goods and services tax	890,807		645,941	
Total Tax Revenues	890,807		645,941	
Non-Tax Revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Atomic Energy of Canada Limited	868,636		85,610,419	
Regional electrical				
interconnections—				
Nova Scotia	...		609,772	
New Brunswick	539,060		548,451	
Hydro-Quebec Research Institute	738,997		813,696	
	2,146,693		87,582,338	
Refunds of previous years' expenditures—				
Refunds of expenditures pertaining to purchased				
goods and services	577,473		11,979,009	
Refunds of expenditures pertaining to capital purchases	2,778		39,540	
Refunds of transfer payments—Subsidies and capital				
assistance	406		35,374	
Refunds of transfer payments to Canadian Exploration				
Incentive Program and Petroleum Incentives				
Program	549,767		7,274,416	
Refunds of other transfer payments	378,511		336,723	
Refunds of transfer payments to provinces and				
territories	9,182		...	
Sundries	18,548		5,487	
Adjustments of Prior Year's Payables at Year End—				
Adjustments pertaining to goods and services	850,613		2,459,623	
Adjustments pertaining to transfer payments	716,424		247,394	
	3,103,702		22,377,566	
Privileges, licences and permits—				
Royalties from licensing, permits and copyright	7,282,954		7,387,788	
Licences and permits	4,140,467		2,629,552	
Inspection and examination fees	317,725		514,582	
Sundries	...		31,130	
	11,741,146		10,563,052	

Revenues—Continued

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Services and service fees—				
Technical and scientific services	10,183,894	8,437,548		
Other fees	30,926	38,547		
Sundries	...	19,681		44,719
Conferences, seminars and workshop fees	67,077	76,806		
Consulting services	410,143	490,923		
"Satellite pour Observation de la Terre" and European Space Agency reception fees	282,156	...		44,719
	10,974,196	9,063,505		
Proceeds from sales—				
Survey data, gazetteers, etc.	38,750	628,976		
Books and publications	189,995	155,907		
Charts, maps and plans	1,205,767	5,165,609		
Rock and mineral sets	25,216	37,826		
Cartographic information	112,176	564,420		
Air photos and prints	31,135	536,122		
ERS products	20,120	139,704		
Assays—certified	339,079	2,970		
Aeromagnetic data	187,900	...		
Open files	103,571	...		
Certified Reference materials	...	281,878		
Software products	27,658	53,969		
Sundries	1,793	194,958		
	2,283,160	7,762,339		
Proceeds from the disposal of surplus Crown assets—				
Proceeds from Crown assets distribution centre	175,809	138,228		
Proceeds from Pilot Project	...	60,157		
	175,809	198,385		
Other non-tax revenues—				
Offshore forfeitures	2,206,942	...		
Geomatics Canada Revolving Fund Overhead	753,975	...		
Rental of buildings	64,253	77,336		
Rental of works, machinery and equipment	429,044	43,922		
Interest on overpayments	48,393	27,472		
Interest on overdue accounts receivables	11,580	26,196		
Sundries	48,761	86,370		
	3,562,948	261,296		
Total Non-Tax Revenues	33,987,654	137,808,481		
Total Program	34,878,461	138,454,422		
Forest Program				
Tax Revenues—				
Goods and services tax	...	...		44,719
Total Tax Revenues	...	...		44,719
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Adjustments of Prior Year's Payables at Year End	103,587	292,975		
Refund of expenditures	318,264	276,984		
	421,851	569,959		
Privileges, licences and permits	22,263	16,059		
Proceeds from sales	5	1,159		
Proceeds from the disposal of surplus Crown assets	123,983	222,004		
Other non-tax revenues	5,899	2,783		
Total Non-Tax Revenues	574,001	811,964		
Total Program	574,001	856,683		
Total Department	35,452,462	139,311,105		
Atomic Energy Control Board				
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Adjustments of Prior Year's Payables at Year End	85,201	174,805		
Sundries	14,387	8,043		
	99,588	182,848		
Privileges, licences and permits—				
Fines and penalties	10,670	7,500		
Services and service fees—				
Cost recovery	28,967,348	26,323,751		
Training	1,363,725	298,087		
	30,331,073	26,621,838		
Proceeds from the disposal of surplus Crown assets	4,456	13,645		
Other non-tax revenues—				
Access to information	1,838	1,853		
Miscellaneous	964	2,430		
	2,802	4,283		
Total Program	30,448,589	26,830,114		

National Energy Board

Non-Tax Revenues—

	Current year	Previous year
	\$	\$
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	41,039	107,725
Adjustments of Prior Year's Payables at Year End	163,255	15,629
	204,294	123,354
Privileges, licences and permits	450	360
Services and service fees	35	10
Proceeds from sales	4,603	2,409
Proceeds from the disposal of surplus Crown assets	10,662	6,255
Other non-tax revenues	22,046,160	30,731,431
Total Program	22,266,204	30,863,819

Ministry Summary

Tax Revenues—		
Goods and services tax	890,807	690,660
Total Tax Revenues	890,807	690,660
Non-Tax Revenues—		
Return on investments	2,146,693	87,582,338
Refunds of previous years' expenditures	3,829,435	23,253,727
Privileges, licences and permits	11,774,529	10,586,971
Services and service fees	41,305,304	35,685,353
Proceeds from sales	2,287,768	7,765,907
Proceeds from the disposal of surplus Crown assets	314,910	440,289
Other non-tax revenues	25,617,809	30,999,793
Total Non-Tax Revenues	87,276,448	196,314,378
Total Ministry	88,167,255	197,005,038⁽²⁾

(1) Interest unless otherwise indicated.

(2) During the year, Northern Pipeline Agency was transferred to the Ministry of Foreign Affairs and International Trade. Therefore, the previous year's revenues have been restated by \$278,282.

SECTION 19

1994-95

PUBLIC ACCOUNTS

Parliament

The Senate

House of Commons

Library of Parliament

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The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Activity Description

Political Officers of the Senate and other Members of the Senate

Provision of statutory services to the Senators. These include administration of the salaries, allowances, travel and communication expenses, as well as retiring allowances of political officers of the Senate and Members of the Senate as authorized by the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*.

Officers in the service of the Senate

Salaries and other expenses relating to the Clerk of the Senate, Parliamentary counsel, information services, guides program and support staff.

Administration

The following areas provide the administrative functions necessary for the effective and efficient operation of the Senate:

- Finance—Administration of the financial and material management functions of the Senate including Senators' pay and benefits, professional services, research assistance; internal audit, financial services, reporting and controls; acquisition of materiel; Senate participation in the activities of Parliamentary associations and official inter-parliamentary exchange visits.

Activity Description

Members and House Officers

This activity includes the funds required to pay the Members their annual salary and allowances and the House's contribution to their pension fund and covers their operating expenses. It comprises five sub-activities:

- members' salaries and allowances;
- members' office budgets;
- communicating with constituents;
- goods and services supplied by the House; and
- House Officers' budgets.

Procedural and legislative services

Under the Clerk of the House of Commons, this activity provides information, advice, research and support on procedural, legislative and legal matters to the Speaker, Members of the House of Commons, table officers, the Committees and other legislatures. It prepares the official agenda and record of proceedings of the House and Committees; and maintains House papers and records including editing and publication of House journals. This activity organizes the participation by the Canadian Parliament in the activities of Parliamentary associations and official exchanges. In addition, there are: the official reporting and indexing of the deliberations of the House of Commons and Committees; and the technical preparatory and the automated production of all parliamentary publications as well as other procedural papers, documents and publications. This activity is responsible for the dissemination of information to the public about the activities of the House through

- Human resources—Administration of the personnel functions of the Senate including staffing, staff relations, pay and benefits, classification and official bilingualism.

- Services—Administration of telecommunications and computer services; provision of messenger and postal services; provision of in-house printing facilities, maintenance and upkeep of accommodation; furniture repair, picture framing and auxiliary services.

Legislative services and committees

Reporting, transcribing, revision, editing and publication of deliberations of the Senate and Senate committees in both official languages. Administration and provision of secretarial and other services to all standing and special Committees of the Senate. Consideration by Committees of legislation and special studies.

Gentleman Usher of the Black Rod

Personal attendant of the representative of Her Majesty in the Senate. Administration of protocol matters; provision of protection and security of Senators, personnel and physical facilities; provision of page services in the Senate Chamber.

House of Commons

Objective

The House administration supports the activities of the Members, both individually and collectively, in their roles as legislators, as representatives of the interests of their constituents, and in a wide array of other duties.

distribution of pamphlets and other educational material; the provision of a central information service to respond to public inquiries; the provision of guided tours; and the televising of House and selected committee proceedings.

Administration

Under the Administrator of the House of Commons, this activity provides the following services. Financial administration manages the processing and payment of accounts and staff payroll; financial planning; and policies and systems. Human resources manages staffing; the personnel planning process; personnel policies and procedures; staff relations; collective bargaining; occupational health and safety program; employee assistance program; classification and compensation; training; and the official languages program which includes the provision of training to Members, their spouses, their staff and employees of the House. Program evaluation and review appraises program effectiveness, efficiency and management controls pertaining to financial, administrative and operational policies, systems and procedures. Information systems develops policy and standards relating to all EDP equipment and computer programs; supports all the major automated information systems including telecommunications services; provides assistance and training to all users; manages the OASIS local area network; maintains electronic recording systems for House and Senate sittings and their Committees. Accommodation provides for all office accommodation, tenant services and curatorial services. Support services provides procurement; materiel management; printing; food; and furniture repair and auxiliary services. Postal, messenger, distribution and transportation services are also provided to the House.

Security and maintenance

Under the Sergeant-at-Arms, this activity provides protection and security for the Members, employees, visitors and property; preserves the peace; maintains order; and promotes security and fire safety in all buildings of the House. It is also responsible for traffic control on the Hill and for the enforcement of parking regulations. Personal security for the Prime Minister and designated VIPs in the precinct of the House is also a responsibility. Maintenance and cleaning provides for the general cleaning and maintenance of the precinct of the House.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and other information

Anticipate needs for information and respond to requests from Parliamentarians and their staff, initiating and preparing retrieval and reference aids. To develop, acquire, make accessible, conserve and maintain library collections, including decentralized branch libraries, reading rooms, the main library and the parliamentary reading room. To alert clients to sources of new and newly acquired information, including books, serials, reports, briefs, parliamentary papers, Government publications, databases, press clippings, wire services, microforms, videotapes, audiotapes, maps, etc.

Research papers and staff

Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary Committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration

The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
The Senate									
...	26,952,300	...	26,952,300	...	1	Program expenditures			
...	...	...	1,873,000	...	1b	Program expenditures			
...	26,952,300	1,873,000	...	28,825,300	(S)	27,508,195	1,317,105	...	26,074,804
Total—Vote 1									
Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the <i>Parliament of Canada Act</i> ; the Government's contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Accounts; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>									
...	13,221,700	...	(553,729)	12,667,971	(S)	12,667,971	...	...	12,443,853
...	1,840,000	...	...	1,840,000		1,840,000	...	...	2,364,000
...	42,014,000	1,873,000	(553,729)	43,333,271		42,016,166	1,317,105	...	40,882,657
House of Commons									
...	164,985,000	...	...	164,985,000	5	Program expenditures			
...	...	21,585,681	...	21,585,681	5d	Program expenditures			
...	164,985,000	21,585,681	...	186,570,681	(S)	176,436,368	10,134,313	...	166,722,020
Total—Vote 5									
Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account									
...	58,177,000	...	(3,499,812)	54,677,188	(S)	54,677,188	...	...	59,372,632
...	15,288,000	...	(42,955)	15,245,045	(S)	15,245,045	...	...	15,253,231
25,000	...	...	(25,000) ⁽¹⁾	...	(S)	...	...	...	...
Spending of proceeds from the disposal of surplus Crown assets									
25,000	238,450,000	21,585,681	(3,567,767)	256,492,914		246,358,601	10,134,313	...	241,347,883

		Library of Parliament											
				10	10d								
...	14,531,000	...	1,053,000	...	...	14,531,000	...	1,053,000	...	...	...	...	...
...
...	14,531,000	1,053,000	...	...	...	15,584,000	...	...	...	15,413,338	170,662	...	14,554,790
...
...	1,551,000	...	...	...	...	1,551,000	...	...	...	1,551,000	...	...	1,552,000
49	...	...	...	...	...	...	...	...	...	...	...	...	1,589
49	16,082,000	1,053,000	(49)	17,135,000	...	...	...	...	...	16,964,338	170,662	...	16,108,379
25,049	296,546,000	24,511,681	(4,121,545)	316,961,185	...	...	...	...	...	305,339,105	11,622,080	...	298,338,919

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Adjustment to remove the authorities available from the previous year since the reporting organization is not subject to the provisions of the *Surplus Crown Assets Act*.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate												
Political Officers of the Senate and other Members of the Senate	12,417,312	12,417,312	...	...	250,659	250,659	...	...	...	...	12,667,971	12,667,971
Officers in the service of the Senate	2,117,600	2,029,624	22,756	22,756	...	...	...	...	...	...	2,140,356	2,052,380
Administration	12,355,119	12,355,119	715,266	342,794	458,399	376,540	...	...	...	...	13,528,784	13,074,453
Legislative services and committees	5,914,380	5,239,257	...	...	...	...	...	...	...	...	5,914,380	5,239,257
Gentleman Usher of the Black Rod	8,604,502	8,504,827	477,278	477,278	...	...	...	...	...	...	9,081,780	8,982,105
Total Program—Budgetary	41,408,913	40,546,139	1,215,300	842,828	709,058	627,199	...	...	...	...	43,333,271	42,016,166
House of Commons												
Members and House Officers	126,203,783	123,491,268	2,011,050	1,362,864	...	...	...	...	...	...	128,214,833	124,854,132
Procedural and legislative services	16,172,381	14,673,742	412,300	321,772	996,000	956,680	...	28,015	...	...	17,580,681	15,924,179
Administration	72,198,978	67,868,695	5,878,322	5,774,593	...	...	...	27,133	...	...	78,077,300	73,616,155
Security and maintenance	32,111,500	31,165,835	508,600	811,165	...	...	...	12,865	...	...	32,620,100	31,964,135
Sub-total	246,686,642	237,199,540	8,810,272	8,270,394	996,000	956,680	...	68,013	...	...	256,492,914	246,358,601
Revenues credited to the vote	...	(41,175)	...	(26,838)	...	...	...	(68,013)	...	...	...	...
Total Program—Budgetary	246,686,642	237,158,365	8,810,272	8,243,556	996,000	956,680	...	...	...	...	256,492,914	246,358,601
Library of Parliament												
Printed and other information	7,353,000	7,282,159	...	...	...	...	...	...	...	...	7,353,000	7,282,159
Research papers and staff	4,863,000	4,789,111	...	...	...	...	...	...	...	...	4,863,000	4,789,111
Administration	3,833,000	3,929,971	1,086,000	963,097	...	...	...	...	...	...	4,919,000	4,893,068
Total Program—Budgetary	16,049,000	16,001,241	1,086,000	963,097	...	...	...	...	...	...	17,135,000	16,964,338
Total Ministry—Budgetary	304,144,555	293,705,745	11,111,572	10,049,481	1,705,058	1,583,879	...	...	...	...	316,961,185	305,339,105

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers			
	Main Estimates	Supplementary Estimates		Transfers between ministries	Transfers within this ministry	Statutory adjustments	
\$	\$	\$	\$	\$	\$	\$	
The Senate							
Grants							
Political Officers of the Senate and other Members of the Senate							
...	338,200	...	...	...	(87,541)	250,659	247,144
...	458,399	...	...	(68,880)	...	389,519	...
...	796,599	...	...	(68,880)	(87,541)	640,178	594,075
Total—Grants							
...	...	...	...	...	...	558,319	841,219
Contributions							
Administration							
...	...	...	...	68,880	...	68,880	69,453
Total—Contributions							
...	...	...	...	68,880	...	68,880	69,453
Program Summary by Activity							
Political Officers of the Senate and other Members of the Senate							
...	338,200	...	...	(87,541)	250,659	250,659	247,144
...	458,399	...	...	...	458,399	376,540	663,528
...	796,599	...	...	(87,541)	709,058	627,199	910,672
Total Program							
...	...	...	...	...	...	81,859	...
House of Commons							
Grants							
Procedural and legislative services							
...	996,000	...	...	...	996,000	956,680	1,370,397
...	996,000	...	...	...	996,000	956,680	1,370,397
Total—Grants							
...	...	...	...	...	...	39,320	...
Contributions							
Procedural and legislative services							
...	...	...	...	...	...	...	163,354
...	...	...	...	...	...	...	163,354
Total—Contributions							
...	996,000	...	...	...	...	39,320	1,533,751
...	1,792,599	...	...	(87,541)	1,705,058	1,583,879	2,444,423
Total Ministry							
...	...	...	...	...	...	121,179	...

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
House of Commons				
Budgetary (respendable revenues)				
Procedural and legislative services	...	28,015	...	...
Parliamentary Associations' Membership Fees				
Administration				
Fees from rental of various rooms for non-Parliamentary functions	...	295	...	...
Proceeds from the disposal of surplus Crown assets	...	26,838	...	...
	...	27,133	...	...
Security and maintenance				
Fees from rental of various rooms for non-Parliamentary functions	...	12,865	...	...
Total Ministry—Budgetary	...	68,013	...	...

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
The Senate				
Tax Revenues—				
Goods and services tax	1,475	413		
Total Tax Revenues	1,475	413		
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	34,557	14,262		
Adjustments of Prior Year's Payables at Year End	9,598	15,309		
	44,155	29,571		
Services and service fees—				
Barber shop	7,047	5,904		
Certified acts of Parliament	878	4,066		
	7,925	9,970		
Proceeds from sales—				
Sales of assets	...	4,145		
	7,078	...		
Proceeds from the disposal of surplus Crown assets				
Other non-tax revenues—				
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	120	...		
Total Non-Tax Revenues	59,278	43,686		
Total Program	60,753	44,099		
House of Commons				
Tax Revenues—				
Goods and services tax	12,816	13,531		
Total Tax Revenues	12,816	13,531		
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	117,420	300,056		
Adjustments of Prior Year's Payables at Year End	573,670	394,339		
	691,090	694,395		
Proceeds from the disposal of surplus Crown assets	...	48,926		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Other non-tax revenues—		
Transfers from Parliamentary Restaurant	2,500,000	1,750,000
Other	98,343	76,908
	2,598,343	1,826,908
Total Non-Tax Revenues	3,289,433	2,570,229
Total Program	3,302,249	2,583,760
Library of Parliament		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	11,818	2,166
Adjustments of Prior Year's Payables at Year End	974	...
	12,792	2,166
Proceeds from the disposal of surplus Crown assets	406	1,638
Other non-tax revenues	719	321
Total Program	13,917	4,125
Ministry Summary		
Tax Revenues—		
Goods and services tax	14,291	13,944
	14,291	13,944
Total Tax Revenues		
Non-Tax Revenues—		
Refunds of previous years' expenditures	748,037	726,132
Services and service fees	7,925	9,970
Proceeds from sales	...	4,145
Proceeds from the disposal of surplus Crown assets	7,484	50,564
Other non-tax revenues	2,599,182	1,827,229
	3,362,628	2,618,040
Total Non-Tax Revenues		
Total Ministry	3,376,919	2,631,984

SECTION 20

1994-95

PUBLIC ACCOUNTS

Privy Council

Department

Canadian Centre for Management
Development

Canadian Intergovernmental
Conference Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

National Round Table on the
Environment and the Economy

Public Service Staff Relations Board

Security Intelligence Review
Committee

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Program objectives and activity description	20.2
Ministry summary	20.5
Programs by activity	20.8
Transfer payments	20.10
Details of amounts credited to the vote	20.11
Revenues	20.12

Department**Objective**

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description*Office of the Prime Minister*

The operation of the Office of the Prime Minister and his residence.

Ministers' offices

The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office

The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Commissions of inquiry and task forces

The provision of funds for commissions of inquiry, task forces and other persons or bodies appointed to make recommendations on specific issues.

Administration

The provision of financial, personnel and administrative support services.

Canadian Centre for Management Development**Objective**

To assist managers in developing the conceptual, analytical, decision-making, problem-solving and implementation skills critical to meeting the current and future management challenges in the

federal Government, including responding to the changes in the social, cultural, racial and linguistic character of Canadian society; to assist managers in understanding the policies, operation, organization, dynamics and traditions of the federal Government; and in managing Government programs, services and personnel, efficiently and effectively, in a context of employment equity; to broaden the knowledge base related to the theory and practice of public sector management; and to further exchanges between senior private and public sector officials and academics on management issues.

Activity Description*Management orientation, development and assessment*

Includes the provision of mandatory leadership development courses; the educational component of the Career Assignment Program and of the Management Trainee Program; the delivery of optional management development courses and an advanced management course; management issues and seminar programs; the development of case studies and publication of innovative management practices in support of all courses; the development of a voluntary management assessment program, internal counselling and stress management services available to all senior managers; liaison and consultation with the private sector, universities and other outside organizations involved in management development activities; and, the operational services in support of the faculty for the design and delivery of courses.

Research

Includes the conduct and publication of the results of research projects; a fellowships program for senior public and private sector officials and aca-

demics; contributions to a variety of management organizations and associations; and, the management of the Centre's information holdings.

Management services

Includes the Office of the Principal and Deputy Principal, who establish the overall policy direction and orientation of the Canadian Centre for Management Development; the provision of strategic planning; the delivery of specialized services to the Centre in communications and marketing, personnel, finance, administration, technology, corporate management systems, evaluation and audit; and, the capital acquisition plan.

Canadian Intergovernmental Conference Secretariat**Objective**

To provide administrative and support services for the meetings of first ministers, as well as for federal-provincial and interprovincial meetings of ministers and deputy ministers.

Activity Description*Canadian Intergovernmental Conference Secretariat*

The Secretariat acts as the permanent secretariat of the first ministers' conference and serves other meeting of first ministers, intergovernmental meetings of ministers and those of deputy ministers. This includes the set-up of conference site facilities; secretaryship; interpretation; the translation, printing, distribution and control of documents; preparation of records of proceedings; media relations; security; and the provision of the technical equipment and secretarial assistance. In addition to

the above conference services which are available anywhere in Canada, a document archives is maintained by the Secretariat for the use of governments.

Canadian Transportation Accident Investigation and Safety Board

Objective

To advance transportation safety.

Activity Description

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway, rolling stock, or commodity pipeline for the purposes of: making findings as to their causes and contributing factors; identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Chief Electoral Officer

Objective

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the

provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions (ten provincial and one territorial) in accordance with the *Electoral Boundaries Readjustment Act*.

Activity Description

Elections

- *Canada Elections Act*—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.

- *Electoral Boundaries Readjustment Act*—Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.

- *Referendum Act*—Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition

tion of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Administration

Operation of the Ottawa Headquarters, including the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payment of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act*.

Activity Description

Commissioner of Official Languages

Investigates complaints received and makes recommendations to correct infractions and prevent further contraventions of the *Official Languages Act* of 1988. Presents reports to the Governor in Council or makes applications to the Federal Court concerning certain contraventions of the Act when all other recourses of the Commissioner of Official Languages have been exhausted. Undertakes audits and studies in order to evaluate the performance of federal institutions with regard to official

languages matters and recommends to these institutions appropriate corrective actions. Ensures implementation of the Government's commitment to the advancement of English and French in Canadian society and to the development of the linguistic minorities. Reports to Parliament on a regular basis with regard to the current degree of implementation of the Act. Appears regularly before the Standing Committee on Official Languages and provides, upon request, commentary on official languages policies and programs and on the performance of departments, agencies and Crown corporations. Designs and implements public information programs.

National Round Table on the Environment and the Economy

Objective

To play the role of catalyst in identifying, explaining and promoting, in all sectors of Canadian society and in all regions of Canada, the principles and practices of sustainable development.

Activity Description

National Round Table on the Environment and the Economy

Conducts studies, organizes multistakeholder dialogues on specific issues and economic sectors, carries out educational and communications activities, and provides advice to the federal government and all sectors of Canadian society on the integration of environmental and economic considerations into decision-making.

Public Service Staff Relations Board

Objective

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

Activity Description

Staff relations administration

The Public Service Staff Relations Board is a quasi-judicial statutory tribunal responsible for the administration of the systems of collective bargaining and grievance adjudication established under the *Public Service Staff Relations Act* and the *Parliamentary Employment and Staff Relations Act*. In addition, it is responsible for the administration of certain provisions of Part II of the Canada Labour Code concerning occupational safety and health applicable to employees in the Public Service. Proceedings before the Board include applications for certification, revocation of certification, complaints of unfair labour practices, designation of employees whose duties are required to be performed in the interest of the safety or security of the public, and references of safety officers' decisions and complaints under the safety and health provisions of Part II of the Canada Labour Code. As well, the Board provides a mediation and conciliation service to assist the parties in the resolution of their differences. This service enables many matters to be settled without resort to formal proceedings before the Board.

The Board also provides physical premises and administrative support services to the National Joint Council which is a consultative body of representatives of employers and employees for the determination of terms and conditions of employment that do not lend themselves to unit by unit bargaining.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by ministers related to security clearances and the national security of Canada.

Activity Description

Security Intelligence Review Committee

The Security Intelligence Review Committee conducts research, institutes studies, undertakes compliance audits, and reports annually to Parliament on the activities of the Canadian Security Intelligence Service. The Committee also conducts investigations of relevant files, holds hearings, calls witnesses, and makes reports to the deputy heads and ministers concerned, or to the Governor in Council.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$			\$	\$	\$	\$
...	66,265,000	...	...	1	Program expenditures	...	...	...	...
...	...	58,061,775	...	1b	Program expenditures	113,923,538	10,403,237	...	104,727,658
...	66,265,000	58,061,775	...	(S)	Total—Vote 1	...	...	...	...
...	71,920	...	...	(S)	The Prime Minister's salary and motor car allowance	71,920	...	...	68,140
...	48,645	...	...	(S)	President of the Privy Council—Salary and motor car allowance	48,645	...	...	28,684
...	48,645	...	...	(S)	Leader of the Government in the Senate—Salary and motor car allowance	48,645	...	...	48,581
...	16,000	...	1,089	(S)	Ministers without Portfolio or Ministers of State—Motor car allowance	17,089	...	...	11,184
25,000	...	...	16,094	(S)	Spending of proceeds from the disposal of surplus Crown assets	36,870	...	4,224	8,705
...	4,302,000	...	...	(S)	Contributions to employee benefit plans	4,302,000	...	...	4,487,000
25,000	70,752,210	58,061,775	17,183		Total Department—Budgetary	118,448,707	10,403,237	4,224	109,379,952
Canadian Centre for Management Development									
...	10,285,000	...	...	5	Program expenditures	9,097,403	1,187,597	...	10,389,966
...	...	1,486,000	(1,486,000) ⁽²⁾	(S)	RADIAN Revolving Fund Authorized limit	...	...	...	...
...	...	...	...		Total—RADIAN Revolving Fund	1,387,360	...	8,612,640	...
...	...	...	936	(S)	Spending of proceeds from the disposal of surplus Crown assets	897	...	39	...
...	772,000	...	...	(S)	Contributions to employee benefit plans	772,000	...	...	758,000
...	11,057,000	1,486,000	8,514,936		Total Program—Budgetary	11,257,660	1,187,597	8,612,679	11,147,966
Canadian Intergovernmental Conference Secretariat									
...	2,684,000	...	...	10	Program expenditures	2,415,512	268,488	...	2,595,517
1,590	...	...	315	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,889	16	...	82
...	194,000	...	...	(S)	Contributions to employee benefit plans	194,000	...	...	187,000
1,590	2,878,000	...	315		Total Program—Budgetary	2,611,401	268,504	...	2,782,599

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
Canadian Transportation Accident Investigation and Safety Board										
...	24,079,000	...	...	24,079,000	15	Program expenditures				
...	...	1,087,200	...	1,087,200	15d	Program expenditures				
...	24,079,000	1,087,200	...	25,166,200		Total—Vote 15	23,790,078	1,376,122	...	24,461,275
12,136	...	...	13,026	25,162	(S)	Spending of proceeds from the disposal of surplus Crown assets	17,457	...	7,705	4,598
...	2,270,000	...	...	2,270,000	(S)	Contributions to employee benefit plans	2,270,000	...	...	2,282,000
12,136	26,349,000	1,087,200	13,026	27,461,362		Total Program—Budgetary	26,077,535	1,376,122	7,705	26,747,873
Chief Electoral Officer										
...	2,661,000	...	...	2,661,000	20	Program expenditures				
...	...	32,872	...	32,872	20d	Program expenditures				
...	2,661,000	32,872	...	2,693,872		Total—Vote 20	2,654,571	39,301	...	2,737,450
...	135,000	...	26,153	181,153	(S)	Salary of the Chief Electoral Officer	181,153	...	...	155,871
					(S)	Expenses of elections (<i>Canada Elections Act</i> , <i>Northwest Territories Elections Act</i> , and the <i>Electional Boundaries Readjustment Act</i>)				
1,238	...	1,750,000	(8,228,546)	32,671,454	(S)	Spending of proceeds from the disposal of surplus Crown assets	32,671,454	...	...	153,386,246
...	...	...	15,126	16,364	(S)	Contributions to employee benefit plans	11,882	...	4,482	...
...	339,000	...	...	339,000	(S)	Contributions to employee benefit plans	339,000	...	...	335,000
1,238	42,305,000	1,782,872	(8,187,267)	35,901,843		Total Program—Budgetary	35,858,060	39,301	4,482	156,614,567
Commissioner of Official Languages										
...	10,780,000	...	...	10,780,000	25	Program expenditures				
...	...	192,886	...	192,886	25d	Program expenditures				
...	...	...	118,367	118,367		Transfer from TB Vote 5 ⁽¹⁾				
...	10,780,000	192,886	118,367	11,091,253		Total—Vote 25	10,750,868	340,385	...	11,398,079
146	...	...	421	567	(S)	Spending of proceeds from the disposal of surplus Crown assets	421	...	146	700
...	1,060,000	...	...	1,060,000	(S)	Contributions to employee benefit plans	1,060,000	...	...	1,053,000
146	11,840,000	192,886	118,788	12,151,820		Total Program—Budgetary	11,811,289	340,385	146	12,451,779

National Round Table on the Environment and the Economy

...	...	2,731,568	...	2,731,568	28d	Program expenditures	...	157,812	...	...
...	...	2,731,568	...	2,731,568	Total Program—Budgetary		2,573,756	157,812	...	...
Public Service Staff Relations Board										
...	5,523,000	...	...	5,523,000	30	Program expenditures	5,097,236	425,764	...	5,789,604
1,577	...	...	360	1,937	(S)	Spending of proceeds from the disposal of surplus Crown assets	1,368	209	360	...
...	520,000	...	...	520,000	(S)	Contributions to employee benefit plans	520,000	...	...	572,000
1,577	6,043,000	...	360	6,044,937	Total Program—Budgetary		5,618,604	425,973	360	6,361,604
Security Intelligence Review Committee										
...	1,316,000	...	...	1,316,000	35	Program expenditures	1,254,398	61,602	...	1,220,203
...	93,000	...	...	93,000	(S)	Contributions to employee benefit plans	93,000	...	...	89,000
...	1,409,000	...	...	1,409,000	Total Program—Budgetary		1,347,398	61,602	...	1,309,203
41,687	172,633,210	65,342,301	477,341	238,494,539	Total Ministry—Budgetary		215,604,410	14,260,533	8,629,596	326,795,543

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

(2) A non-lapsing authority of \$10,000,000, effective April 1, 1994, was granted pursuant to Privy Council Vote 6b, *Appropriation Act No. 3, 1993-94*.

Programs by Activity

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Office of the Prime Minister	5,697,920	4,638,352	...	13,444	...	...	...	...	...	...	5,697,920	4,651,796
Ministers' offices	4,680,379	3,538,385	...	10,266	...	...	...	...	...	...	4,680,379	3,548,651
Privy Council Office	27,353,869	25,117,165	...	573,220	38,124,434	37,041,837	...	...	...	...	65,478,303	62,732,222
Commissions of inquiry and task forces	27,996,472	21,628,045	...	232,415	...	...	...	...	...	...	27,996,472	21,860,460
Administration	21,975,094	24,715,130	3,028,000	940,448	...	...	...	...	...	...	25,003,094	25,655,578
Total Department—Budgetary	87,703,734	79,637,077	3,028,000	1,769,793	38,124,434	37,041,837	...	...	...	...	128,856,168	118,448,707
Canadian Centre for Management Development												
Management orientation, development and assessment	15,164,000	6,119,681	311,000	306,086	...	...	...	802,114	...	...	15,475,000	5,623,653
Research	968,000	1,415,774	...	23,283	225,000	176,000	...	...	...	...	1,193,000	1,615,057
Management services	3,565,936	3,611,240	824,000	407,710	...	...	...	...	...	...	4,389,936	4,018,950
Sub-total	19,697,936	11,146,695	1,135,000	737,079	225,000	176,000	...	802,114	...	...	21,057,936	11,257,660
Revenues credited to the vote	...	(802,114)	...	...	...	...	...	(802,114)	...	...	...	...
Total Program—Budgetary	19,697,936	10,344,581	1,135,000	737,079	225,000	176,000	...	...	...	...	21,057,936	11,257,660
Canadian Intergovernmental Conference Secretariat—Budgetary	2,864,905	2,450,726	15,000	160,675	...	...	...	...	...	...	2,879,905	2,611,401
Canadian Transportation Accident Investigation and Safety Board												
Advancement of transportation safety	26,144,362	25,174,760	1,317,000	902,775	...	...	...	...	...	...	27,461,362	26,077,535
Total Program—Budgetary	26,144,362	25,174,760	1,317,000	902,775	...	...	...	...	...	...	27,461,362	26,077,535
Chief Electoral Officer												
Elections	18,453,002	18,448,520	268,418	268,418	13,966,398	13,966,398	...	...	...	...	32,687,818	32,683,336
Administration	3,212,025	3,174,724	2,000	...	...	...	...	...	...	...	3,214,025	3,174,724
Total Program—Budgetary	21,665,027	21,623,244	270,418	268,418	13,966,398	13,966,398	...	...	...	...	35,901,843	35,858,060

Commissioner of Official Languages— Budgetary	12,027,820	11,624,428	124,000	186,861	...	...	...	...	...	12,151,820	11,811,289
National Round Table on the Environment and the Economy— Budgetary	2,681,568	2,519,410	50,000	54,346	...	...	...	...	...	2,731,568	2,573,756
Public Service Staff Relations Board											
Staff relations adminis- tration	5,953,937	5,503,340	91,000	115,264	...	...	...	...	...	6,044,937	5,618,604
Total Program—Budgetary	5,953,937	5,503,340	91,000	115,264	...	...	...	...	...	6,044,937	5,618,604
Security Intelligence Review Committee— Budgetary	1,400,000	1,267,390	9,000	80,008	...	...	...	...	...	1,409,000	1,347,398
Total Ministry— Budgetary	180,139,289	160,144,956	6,039,418	4,275,219	52,315,832	51,184,235	...	...	...	238,494,539	215,604,410

Transfer Payments

Source of authorities															Disposition of authorities				
Available from previous years	As shown in				Adjustments and transfers					Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year					
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments														
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$					
Department Grants																			
...	58,000	...	...	...	...	...	...	...	58,000	55,000	3,000	...	...	58,000
...	...	34,557,684	...	...	...	...	...	...	34,557,684	34,557,684	...	...	...	...	
...	58,000	34,557,684	...	...	...	...	...	...	34,615,684	34,612,684	3,000	...	...	58,000
Contributions																			
...	2,430,000	...	...	...	...	...	...	...	2,430,000	1,459,012	970,988	...	...	1,715,052
...	...	1,078,750	...	...	...	...	...	...	1,078,750	970,141	108,609	...	...	491,440
...	2,430,000	1,078,750	...	...	...	...	...	...	3,508,750	2,429,153	1,079,597	...	...	2,206,492
...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,032,043
...	2,430,000	1,078,750	...	...	...	...	...	...	3,508,750	2,429,153	1,079,597	...	...	7,238,535
Departmental Summary by Activity																			
...	2,488,000	35,636,434	...	...	...	...	...	...	38,124,434	37,041,837	1,082,597	...	...	2,264,492
...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,032,043
...	2,488,000	35,636,434	...	...	...	...	...	...	38,124,434	37,041,837	1,082,597	...	...	7,296,535
Canadian Centre for Management Development Contributions																			
...	225,000	...	...	...	...	...	...	...	225,000	176,000	49,000	...	...	153,147
...	225,000	...	...	...	...	...	...	...	225,000	176,000	49,000	...	...	153,147

Contributions

Elections

(S) Reimbursement of candidates' election expenses
(S) Reimbursement of political parties' expenses

...	...	...	8,771,446	8,771,446	8,771,446	...	6,425,288
...	...	...	5,194,952	5,194,952	5,194,952	...	2,810,608
...	...	...	13,966,398	13,966,398	13,966,398	...	9,235,896
...	2,713,000	35,636,434	...	13,966,398	52,315,832	1,131,597	16,685,578

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates		Actual	
	\$		\$	
Canadian Centre for Management Development				
Budgetary (respendable revenues)				
RADIAN Revolving Fund	...	802,114	...	...
Total Ministry—Budgetary	...	802,114	...	...

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Department			Canadian Intergovernmental Conference Secretariat		
Tax Revenues—			Non-Tax Revenues—		
Goods and services tax	45,218	11,985	Refunds of previous years' expenditures—		
Total Tax Revenues	45,218	11,985	Refunds of previous years' expenditures	3,427	3,007
			Adjustments of Prior Year's Payables at Year End	...	44,494
Non-Tax Revenues—					
Refunds of previous years' expenditures—			Proceeds from the disposal of surplus Crown assets	3,427	47,501
Adjustments of Prior Year's Payables at Year End	365,041	252,688	Other non-tax revenues—	315	1,672
Sundries	178,989	220,503	Provincial government contributions	1,156,441	1,147,600
	544,030	473,191	Total Program	1,160,183	1,196,773
			Canadian Transportation Accident Investigation and Safety Board		
Proceeds from the disposal of surplus Crown assets	16,094	79,427	Non-Tax Revenues—		
Other non-tax revenues—			Refunds of previous years' expenditures—		
Sale of statutory instruments pursuant to the	1,076	1,219	Refunds of previous years' expenditures	23,029	11,637
<i>Statutory Instruments Act</i>			Adjustments of Prior Year's Payables at Year End	...	29,688
Revenues pursuant to the <i>Access to Information Act</i>	593	1,022			
and <i>Privacy Act</i>	14,157	10,216	Proceeds from the disposal of surplus Crown assets	23,029	41,325
Sundries	15,826	12,457	Other non-tax revenues	13,026	16,734
	575,950	565,075		5,236	4,335
Total Non-Tax Revenues	621,168	577,060	Total Program	41,291	62,394
Total Department			Chief Electoral Officer		
Canadian Centre for Management Development			Tax Revenues—		
Tax Revenues—			Goods and services tax	690	1,780
Goods and services tax	13,316	5,137	Total Tax Revenues	690	1,780
Total Tax Revenues	13,316	5,137	Non-Tax Revenues—		
			Refunds of previous years' expenditures—		
Non-Tax Revenues—			Refunds of previous years' expenditures	199,626	61,148
Refunds of previous year's expenditures—			Adjustments of Prior Year's Payables at Year End	10,259	1,334,332
Refunds of goods or services purchases for operating	37,106	3,699	Other	...	25
Adjustments of Prior Year's Payables at Year End	132	8,931			
	37,238	12,630	Proceeds from the disposal of surplus Crown assets	209,885	1,395,505
Services and service fees	846	1,341			
Proceeds from the disposal of surplus Crown assets	936	...	Proceeds from sales	44,038	35,480
	39,020	13,971	Proceeds from the disposal of surplus Crown assets	15,126	1,238
Total Non-Tax Revenues	39,020	13,971			
Total Program	52,336	19,108			

	Current year	Previous year
	\$	\$
Other non-tax revenues—		
Receipt from other departments	8,920	6,185
Forfeiture election deposits	30,000	731,500
Surplus—Candidate election expenses	5,740	...
Surplus—Referendum committee	...	4,044
Liquidation of assets—Political parties	1,113	...
Gain on foreign currency transactions	35	...
Anonymous donations to candidates and political parties	700	455
Total Non-Tax Revenues	46,508	742,184
Total Program	315,557	2,174,407
Total Program	316,247	2,176,187
Commissioner of Official Languages		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	6,418	1,410
Adjustments of Prior Year's Payables at Year End	24,111	476
Proceeds from the disposal of surplus Crown assets	30,529	1,886
Goods and services tax	421	846
Total Program	30,950	2,732
Public Service Staff Relations Board		
Tax Revenues—		
Goods and services tax	264	315
Total Tax Revenues	264	315
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries	6,987	20,935
Adjustments of Prior Year's Payables at Year End	...	27,717
Miscellaneous recoveries	...	940
Proceeds from the disposal of surplus Crown assets	6,987	49,592
Other non-tax revenues—	360	1,577
Access to information	5	75
Total Non-Tax Revenues	7,352	51,244
Total Program	7,616	51,559
Security Intelligence Review Committee		
Non-Tax Revenues—		
Other non-tax revenues	...	5
Total Program	...	5
Ministry Summary		
Tax Revenues—		
Goods and services tax	59,488	19,217
Total Tax Revenues	59,488	19,217
Non-Tax Revenues—		
Refunds of previous years' expenditures	855,125	2,021,630
Services and service fees	846	1,341
Proceeds from sales	44,038	35,480
Proceeds from the disposal of surplus Crown assets	46,278	101,494
Other non-tax revenues	1,224,016	1,906,656
Total Non-Tax Revenues	2,170,303	4,066,601
Total Ministry	2,229,791	4,085,818

SECTION 21

1994-95

PUBLIC ACCOUNTS

Public Works and Government Services

Department (Public Works and Supply and Services)

Canada Mortgage and Housing Corporation

Canada Post Corporation

Canadian Commercial Corporation

Royal Canadian Mint

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Department (Public Works and Supply and Services)

Services Program

Objective

To provide common services, appropriate to the client's needs and at market-based rates, for the acquisition, management, operation, and disposal of federal real property.

Activity Description

Realty services

To provide, at market-based rates, real property services related to the acquisition, leasing, letting, development, survey, management, operation, maintenance, repair, and disposal of real property.

Architectural and engineering services

To provide, at market-based rates, real property related architectural and engineering services required for new construction and renovation, as well as professional advice, technology development, environmental services, dredging and fleet services and hydrographic surveys in support of other Government departments and the PWGSC Real Property Program.

Corporate and administrative services

To account for the cost of the executive and administrative support services provided by the Supply and Services Program, and which are required by the realty services and architectural and engineering services activities.

Real Property Program

Objective

To manage a diverse portfolio of federal real property in order to provide appropriate accommodation to federal tenants and to optimize the investment in the assets.

Activity Description

Program coordination

To provide policy and operational advice to the Minister and the departmental executive.

Office facilities

To manage the provision of office facilities in a manner that appropriately and safely accommodates federal tenants, promotes a productive work environment and optimizes the federal investment in the buildings.

Federal facilities

To manage the investment and divestment of a diverse portfolio of federal facilities in the custody of the Minister.

Municipal grants

To manage the payment of federal grants in lieu of municipal or provincial taxes.

Supply and Services Program

Objective

To contribute to the achievement of value for money, the preservation of fairness and integrity in Government administration and the support of Government objectives, by delivering or facilitating a wide range of value essential services in the

areas of supply, human resources, finance, translation, Government telecommunications and informatics, and other central Government services that enable departments and agencies of the Government of Canada to achieve their objectives.

The Supply and Services Program provides common services related to compensation, financial, and personnel management systems, as well as the centralized Receiver General for Canada functions including payment, collection, and banking services, maintenance of the accounts of Canada and preparation of the *Public Accounts*. The Program also provides common services for the procurement of goods and services required by departments and agencies and for the disposal of Crown-owned material.

The Special Operating Agencies provide a range of services such as consulting and audit, printing and publishing and standards development, on a fee-for-service/appropriation basis.

Activity Description

Central and common services activity

This activity consists of eight central and common services sub-activities which are managed and delivered throughout the Department. These central and common services are developed in an integrated manner at headquarters to meet a wide variety of client needs, in conformity with established client service and resourcing standards. Each sub-activity has dedicated resources, as well as an allocated portion of the resources in regional directorates. The following services are provided under this activity:

- Receiver General services;
- public service compensation;
- supply;

- stocked item supply;
- translation services;
- Government telecommunications and informatics services; and
- other central Government services.

Program support and administration activity

This activity is composed of the corporate services, human resources and regional and corporate management sub-activities. It includes finance, human resources, accommodation, capital assets, materiel management, security and corporate policy and planning services, as well as the functions of the corporate secretary and management support to the regions.

Special operating agencies

This activity encompasses PWGSC's special operating agencies which offer optional services to departments and agencies on a fee-for-service basis, as well as some mandatory services and services funded by vote. The SOAs are the Canada Communication Group, the Canadian General Standards Board and Consulting and Audit Canada. Services offered include printing, publishing and a wide range of communication services; developing standards for quality management and product qualification and certification listings; and consulting, auditing and related services.

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Activity Description

Old Port of Montreal Corporation Inc.

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure, equipment and services.

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Department (Public Works and Supply and Services)

Services Program

Objective

To provide common services, appropriate to the client's needs and at market-based rates, for the acquisition, management, operation, and disposal of federal real property.

Activity Description

Realty services

To provide, at market-based rates, real property services related to the acquisition, leasing, letting, development, survey, management, operation, maintenance, repair, and disposal of real property.

Architectural and engineering services

To provide, at market-based rates, real property related architectural and engineering services required for new construction and renovation, as well as professional advice, technology development, environmental services, dredging and fleet services and hydrographic surveys in support of other Government departments and the PWGSC Real Property Program.

Corporate and administrative services

To account for the cost of the executive and administrative support services provided by the Supply and Services Program, and which are required by the realty services and architectural and engineering services activities.

Real Property Program

Objective

To manage a diverse portfolio of federal real property in order to provide appropriate accommodation to federal tenants and to optimize the investment in the assets.

Activity Description

Program coordination

To provide policy and operational advice to the Minister and the departmental executive.

Office facilities

To manage the provision of office facilities in a manner that appropriately and safely accommodates federal tenants, promotes a productive work environment and optimizes the federal investment in the buildings.

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To manage the investment and divestment of a diverse portfolio of federal facilities in the custody of the Minister.

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To manage the payment of federal grants in lieu of municipal or provincial taxes.

Supply and Services Program

Objective

To contribute to the achievement of value for money, the preservation of fairness and integrity in Government administration and the support of Government objectives, by delivering or facilitating a wide range of value essential services in the

areas of supply, human resources, finance, translation, Government telecommunications and informatics, and other central Government services that enable departments and agencies of the Government of Canada to achieve their objectives.

The Supply and Services Program provides common services related to compensation, financial and personnel management systems, as well as the centralized Receiver General for Canada functions including payment, collection, and banking services, maintenance of the accounts of Canada and preparation of the *Public Accounts*. The Program also provides common services for the procurement of goods and services required by departments and agencies and for the disposal of Crown-owned material.

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Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

- Crown assets distribution;
- stocked item supply;
- translation services;
- Government telecommunications and informatics services; and
- other central Government services.

Program support and administration activity

This activity is composed of the corporate services, human resources and regional and corporate management sub-activities. It includes finance, human resources, accommodation, capital assets, material management, security and corporate policy and planning services, as well as the functions of the corporate secretary and management support to the regions.

Special operating agencies

This activity encompasses PWGSC's special operating agencies which offer optional services to departments and agencies on a fee-for-service basis, as well as some mandatory services and services funded by vote. The SOAs are the Canada Communication Group, the Canadian General Standards Board and Consulting and Audit Canada. Services offered include printing, publishing and a wide range of communication services; developing standards for quality management and product qualification and certification listings; and consulting, auditing and related services.

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- to produce coins of the currency of countries other than Canada;
- to melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- to make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$		\$	\$	\$	\$	
Department (Public Works and Supply and Services)										
Services Program										
...	20,201,000	...	...	20,201,000	1	18,722,000	1,479,000	...	25,726,259
...	2,574,000	...	...	2,574,000	5	2,574,000	...	...	2,868,309
416,096,822	...	...	...	416,096,822	(S)	(16,214,887)	...	432,311,709	(16,979,247)
416,096,822	22,775,000	...	...	438,871,822		5,081,113	1,479,000	432,311,709	11,615,321
...	...	...	19	19	(S)	19	...	...	1,813
152,024	...	...	...	152,024	(S)	...	...	...	...
...	...	68,545	...	68,545		...	...	...	...
...	...	(118,062)	...	(118,062)		...	...	...	...
152,024	...	...	(49,517)	102,507		33,962	...	68,545	...
...	...	...	...	...		...	...	...	11,580
416,248,846	22,775,000	...	(49,498)	438,974,348		5,115,094	1,479,000	432,380,254	11,628,714	
Real Property Program										
...	1,013,613,000	...	...	1,013,613,000	10	...	...	...	...
...	...	...	(3,746,467)	(3,746,467)		...	...	...	...
...	...	...	(27,147,596)	(27,147,596)		...	...	...	...
...	...	...	(1,188,699)	(1,188,699)		...	...	...	...
...	...	...	(8,799,999)	(8,799,999)		...	...	...	...
...	1,013,613,000	...	(40,882,761)	972,730,239		905,382,860	67,347,379	...	967,626,573	
...	234,957,000	...	...	234,957,000	15	...	...	...	...
...	...	1	...	...	15d	...	...	...	...
...	...	...	3,746,467	3,746,467		...	...	...	...
...	234,957,000	1	3,746,467	238,703,468		234,215,524	4,487,944	...	252,722,924	

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$						\$	\$	
...	48,645	...	...	48,645	(S)	48,645	...	...	46,115
...	40,000	...	(40,000)	...	(S)	...	...	...	...
129,724	...	...	303,799	433,523	(S)	151,277	...	282,246	127,502
...	45,757,000	...	101,343	45,858,343	(S)	45,858,343	...	...	40,214,562
78,002,470	1,855,000	...	(1,855,000)	78,002,470	(S)					
...	...	...	(620,436)	(620,436)					
...	...	...	100,000,000	100,000,000					
78,002,470	1,855,000	...	97,524,564	177,382,034		21,334,320	...	156,047,714	15,566,160	
45,487,248	...	...	...	45,487,248	(S)				
...	...	...	48,248,921	48,248,921					
...	...	...	12,631,354	12,631,354					
45,487,248	...	...	60,880,275	106,367,523		34,781,394	...	71,586,129	31,120,767
9,890,085	750,000	...	(750,000)	9,890,085	(S)	1,709,138	...	8,180,947	6,094,204	
64,112,768	(930,000)	...	930,000	64,112,768	(S)					
...	...	...	8,245,568	8,245,568					
64,112,768	(930,000)	...	9,175,568	72,358,336		5,060,849	...	67,297,487	(437,810)	
98,275,993	...	...	...	98,275,993	(S)	...	...	98,275,993	...
...	...	...	10,651	10,651	(S)	10,651	...	...	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$						\$	\$	
1,641,106,790	...	...	...	1,641,106,790		...	...	...	1,641,106,790	...
38,500,000	...	...	...	38,500,000		...	...	...	38,500,000	...
354,200,000	...	...	...	354,200,000		...	...	...	354,200,000	...
157,100,000	...	...	...	157,100,000		...	...	...	157,100,000	...
59,000,000	...	...	...	59,000,000		...	...	...	59,000,000	...
344,925,663	...	...	...	344,925,663		...	...	...	344,925,663	143,000,000
100,000,000	...	...	...	100,000,000		...	...	...	100,000,000	...
111,000,000	...	...	...	111,000,000		...	...	...	111,000,000	...
8,936,135	...	...	...	8,936,135		...	...	...	8,936,135	148,463,000
60,000,000	...	...	...	60,000,000		...	...	...	60,000,000	...
...	(33,100,000)	...	...	33,100,000	(S)	...	...	...	...	...
3,510,268,588	(33,100,000)	...	...	3,510,268,588		...	...	...	3,510,268,588	291,463,000
Total non-budgetary						...	...	...	...	...
Total Program—						1,987,495,417	143,525,583	...	...	1,944,767,983
...	2,131,021,000	...	...	2,131,021,000		...	...	...	...	291,463,000
3,510,268,588	(33,100,000)	...	...	3,510,268,588		...	...	...	3,510,268,588	...
Canada Post Corporation						14,000,000	...	...	...	14,000,000
...	14,000,000	...	...	14,000,000	40	...	...	...	...	...
Payments to the Canada Post Corporation for special purposes						...	...	...	...	...

To authorize the Canada Post Corporation to borrow otherwise than from the Crown an amount not exceeding \$300,000,000 during the fiscal years 1994-95 and 1995-96

...	14,000,000	1	...	14,000,001	...	Total budgetary				
420,000,000	420,000,000	...	(S)	(L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30. Aggregate limit \$500,000,000 (Net)			
Total Program—										
420,000,000	14,000,000	1	...	14,000,001	...	Budgetary	14,000,000	1	14,000,000	
...	...	...	...	420,000,000	...	Non-budgetary	...	...	420,000,000
Canadian Commercial Corporation										
...	13,170,000	...	...	13,170,000	45	Program expenditures	13,148,286	21,714	13,763,075
10,000,000	...	...	...	10,000,000	(S)	(L) Deposits to the Corporation pursuant to the <i>Canadian Commercial Corporation Act</i> , section 11. Limit \$10,000,000 (Net)	...	...	10,000,000
10,000,000	13,170,000	...	...	13,170,000	...	Budgetary	13,148,286	21,714	13,763,075
...	...	...	...	10,000,000	...	Non-budgetary	...	...	10,000,000
Royal Canadian Mint										
47,130,174	...	...	...	47,130,174	(S)	(L) Loans to the Mint pursuant to the <i>Royal Canadian Mint Act</i> : Subsection 17(1) the aggregate of amounts outstanding at any time shall not exceed \$50,000,000. November 1987 (Net)	(22,265)	...	47,152,439
47,130,174	...	...	...	47,130,174	...	Total Program—Non-budgetary	(22,265)	...	47,152,439
712,147,134	4,464,198,645	10	152,775,524	5,329,121,313	...	Total Ministry—	4,236,679,697	257,996,514	834,445,102	
3,999,706,933	(33,100,000)	...	82,789,759	4,049,396,692	...	Budgetary	6,162,603	...	4,043,234,089	
...	...	...	...	...	...	Non-budgetary	...	...	307,349,867 ⁽⁵⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) This adjustment was made to set up the unused balance of a non-lapsing authority (\$50,000,000) that should have been reported in the previous year's *Public Accounts*.

(3) The previous year's figures have been restated to report an amount of \$310,241 that should have been shown in previous year's *Public Accounts*.

(4) The previous year's expenditures have been restated to reflect transfers of responsibilities totalling \$97,103,000 from Canadian Heritage (Communications in 1993-94).

Programs by Activity

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department (Public Works and Supply and Services)												
Services Program ⁽¹⁾	3,253,292,851	3,157,080,677	...	...	32,861,497	32,861,497	2,847,180,000	3,184,827,080	...	...	438,974,348	5,115,094
Revenues credited to the vote	(2,847,180,000)	(3,184,827,080)	...	...	...	...	(2,847,180,000)	(3,184,827,080)	...	...	...	...
Total Program—Budgetary	406,112,851	(27,746,403)	...	...	32,861,497	32,861,497	...	...	...	...	438,974,348	5,115,094
Real Property Program												
Program coordination	39,687,970	39,125,977	714,000	326,998	...	...	...	...	...	...	40,427,970	39,452,975
Office facilities	1,026,544,191	953,228,420	111,147,468	112,870,700	...	...	221,873,258	221,873,258	...	...	915,818,401	844,225,862
Federal facilities	194,106,186	200,028,185	126,842,000	121,017,826	...	...	68,436,598	68,436,598	...	...	252,511,588	252,609,413
Municipal grants	4,928,000	5,168,054	...	...	408,207,169	408,207,169	...	...	...	...	413,135,169	413,375,223
Sub-total	1,265,266,347	1,197,550,636	238,703,468	234,215,524	408,233,169	408,207,169	290,309,856	290,309,856	...	...	1,621,893,128	1,549,663,473
Revenues credited to the vote	(290,309,856)	(290,309,856)	...	...	...	...	(290,309,856)	(290,309,856)	...	...	...	...
Total Program—Budgetary	974,956,491	907,240,780	238,703,468	234,215,524	408,233,169	408,207,169	...	...	...	...	1,621,893,128	1,549,663,473
Supply and Services Program												
Central and common services	1,261,434,699	1,061,939,284	29,820,700	20,083,024	672,529	672,529	546,771,000	668,952,505	...	...	745,156,928	413,742,332
Program support and administration	236,735,307	279,918,775	10,486,000	1,849,886	...	...	121,621,000	82,626,158	...	...	125,600,307	199,142,503
Special operating agencies	601,444,608	231,023,734	7,375,000	1,891,786	...	...	480,590,000	191,342,928	...	...	128,229,608	41,572,592
Defence Production Revolving Fund	98,275,993	...	...	...	...	...	...	...	...	...	98,275,993	...
Extend purpose of Finance Vote L29g	...	...	...	...	...	...	...	...	...	...	12,308,171	5,111,477
Seized Property Management	...	...	...	...	...	...	...	...	...	...	49,689,759	1,073,391
Sub-total—Budgetary	2,197,890,607	1,572,881,793	47,681,700	23,824,696	672,529	672,529	1,148,982,000	942,921,591	...	...	1,097,262,836	654,457,427
Non-budgetary	...	...	...	...	...	...	...	...	...	...	61,997,930	6,184,868
Revenues credited to the vote	(1,148,982,000)	(942,921,591)	...	...	...	...	(1,148,982,000)	(942,921,591)	...	...	...	...
Total Program—Budgetary	1,048,908,607	629,960,202	47,681,700	23,824,696	672,529	672,529	...	...	...	...	1,097,262,836	654,457,427
Non-budgetary	...	...	...	...	...	...	...	...	...	...	61,997,930	6,184,868

Old Port of Montreal Corporation Inc.	3,000,000	3,000,000	...	...	...	...	...	...	...	...	...	3,000,000	3,000,000
Queens Quay West Land Corporation	9,800,000	9,800,000	...	...	...	...	...	...	...	...	...	9,800,000	9,800,000
Total Program—Budgetary	12,800,000	12,800,000	...	...	...	...	...	...	...	...	...	12,800,000	12,800,000
Total Department—													
Budgetary	2,442,777,949	1,522,254,579	286,385,168	258,040,220	441,767,195	441,741,195	...	...	...	...	...	3,170,930,312	2,222,035,994
Non-budgetary	...	...	...	...	...	...	...	...	...	...	61,997,930	6,184,868	6,184,868
Canada Mortgage and Housing Corporation—													
Budgetary	2,131,021,000	1,987,495,417	...	...	...	...	...	...	...	...	...	2,131,021,000	1,987,495,417
Non budgetary	...	...	...	...	...	...	...	...	...	...	3,510,268,588	...	...
Canada Post Corporation—													
Budgetary	14,000,001	14,000,000	...	...	...	...	...	...	...	...	...	14,000,001	14,000,000
Non budgetary	...	...	...	...	...	...	...	...	...	...	420,000,000	420,000,000	...
Canadian Commercial Corporation—													
Budgetary	13,170,000	13,148,286	...	...	...	...	...	...	...	...	...	13,170,000	13,148,286
Non budgetary	...	...	...	...	...	...	...	...	...	...	10,000,000	10,000,000	...
Royal Canadian Mint—													
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	47,130,174	(22,265)	(22,265)
Total Ministry—													
Budgetary	4,600,968,950	3,536,898,282	286,385,168	258,040,220	441,767,195	441,741,195	...	...	...	...	...	5,329,121,313	4,236,679,697
Non-budgetary	...	...	...	...	...	...	...	...	...	...	4,049,396,692	6,162,603	6,162,603

(1) Due to the nature of the operations of the Architectural, Engineering and Realty Services Revolving Fund, details by activity are not available for the Services Program.

...	38,000	...	...	...	(12,000)	...	26,000	...	26,000	...	...
...	180,000	...	...	...	...	(180,000)	...	...	...	...	...
...	426,257,000	...	...	...	...	(18,049,831)	408,207,169	...	408,207,169	...	...
...	426,475,000	...	...	...	(12,000)	(18,229,831)	408,233,169	...	408,207,169	26,000	425,964,408
Program Summary by Activity											
Program coordination											
Federal facilities											
Municipal grants											
Total Program											
Supply and Services Program											
Contributions											
Central and common services											
Contributions to organizations, associations, and individuals for projects to promote public education and awareness of science and technology											
...	...	...	...	...	672,529	...	672,529	...	672,529	...	2,244,600
...	...	...	...	...	672,529	...	672,529	...	672,529	...	2,244,600
...	426,475,000	...	...	...	33,522,026	(18,229,831)	441,767,195	...	441,741,195	26,000	456,751,237
Total Ministry											

(S) Statutory transfer payment.

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Department (Public Works and Supply and Services)			Proceeds from sales—		
Services Program			Sales of surplus assets to other than Crown Assets Disposal Corporation	3,425	1,000
Tax Revenues—			Sales of real estate	33,154,344	30,250,178
Goods and services tax	12,343,592	14,372,986		33,157,769	30,251,178
Total Tax Revenues	12,343,592	14,372,986			
Non-Tax Revenues—			Proceeds from the disposal of surplus Crown assets	409,894	...
Proceeds from the disposal of surplus Crown assets	68,545	152,024	Other non-tax revenues—		
Other non-tax revenues	91,281	15,851,847	Private airports reimbursement of grants in lieu of taxes	20,850,442	...
Total Non-Tax Revenues	159,826	16,003,871	Miscellaneous	727,836	763,223
Total Program	12,503,418	30,376,857	Total Program	21,578,278	763,223
Real Property Program				75,563,113	54,583,233
Non-Tax Revenues—			Supply and Services Program		
Return on investments— ⁽¹⁾			Tax Revenues—		
Consolidated accounts—			Goods and services tax	3,089,084	2,379,214
Queens Quay West Land Corporation	631	3,220,159	Total Tax Revenues	3,089,084	2,379,214
Loans, investments and advances—					
Canadian National Railway System	66,041	...	Non-Tax Revenues—		
Other accounts—			Return on investments— ⁽¹⁾		
Electric Reduction Company of Canada Ltd	...	14,014	Loans, investments and advances—		
Gulf Oil Canada Ltd (Point Tupper)	...	1,657,518	Royal Canadian Mint—		
Viking Rideau Corporation	195,537	180,737	Interest	304,257	592,390
Interest on loans and mortgages	76,867	...	Dividends	5,000,000	6,300,000
Rental income from properties—Rental—			Canada Post Corporation	7,764,000	7,764,000
Other rentals	93,216	581,026		13,068,257	14,656,390
	432,292	5,653,454			
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	12,078,235	11,462,546	Refunds of previous years' expenditures	22,505,340	1,015,655
Adjustments of Prior Year's Payables at Year End	5,810,299	3,804,209	Adjustments of Prior Year's Payables at Year End	2,456,522	1,330,886
	17,888,534	15,266,755		24,961,862	2,346,541
Privileges, licences and permits—			Services and service fees—		
Earnings from dry docks	2,096,346	2,648,623	Access to information fees	15,493	13,749

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from sales—			Ministry Summary		
Sales of surplus Crown assets	...	447,044	Tax Revenues—		
			Goods and services tax	15,432,676	16,752,200
Proceeds from the disposal of surplus Crown assets	303,799	257,226	Total Tax Revenues	15,432,676	16,752,200
Other non-tax revenues—			Non-Tax Revenues—		
Conscience money	...	17,286	Return on investments	719,810,384	739,638,996
Donations to the Crown	463,334	146,624	Refunds of previous years' expenditures	68,112,292	17,790,318
Management and operational services sector—			Privileges, licences and permits	2,096,346	2,648,623
Consolidated Revenue Fund revenues	5,912,409	3,450,000	Services and service fees	15,493	13,749
Miscellaneous	3,400,029	3,425,079	Proceeds from sales	33,157,769	30,698,222
	9,775,772	7,038,989	Proceeds from the disposal of surplus Crown assets	782,238	409,250
			Other non-tax revenues	65,713,318	42,090,246
Total Non-Tax Revenues	48,125,183	24,759,939	Total Non-Tax Revenues	889,687,840	833,289,404
Total Program	51,214,267	27,139,153	Total Ministry	905,120,516	850,041,604 ⁽¹⁾
Total Department	139,280,798	112,099,243 ⁽²⁾			
Canada Mortgage and Housing Corporation					
Non-Tax Revenues—					
Return on investments— ⁽¹⁾					
Loans, investments and advances—					
Canada Mortgage and Housing Corporation	706,309,835	719,329,152			
Refunds of previous years' expenditures—					
Urban renewal recoveries	315,258	177,022			
Adjustments of Prior Year's Payables at Year End	24,946,638	...			
	25,261,896	177,022			
Other non-tax revenues	34,267,987	18,436,187			
Total Program	765,839,718	737,942,361			

⁽¹⁾ Interest unless otherwise indicated.⁽²⁾ The previous year's revenues have been restated to reflect a transfer of \$9,013,244 to the Ministry of Finance.

SECTION 22

1994-95

PUBLIC ACCOUNTS

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police
External Review Committee

Royal Canadian Mounted Police Public
Complaints Commission

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Transfer payments	22.10
Details of amounts credited to the vote	22.13
Revenues	22.13

Department

Objective

To provide overall policy direction to the programs of the Department, and to perform review functions related to departmental agencies.

Activity Description

Ministry secretariat

The secretariat provides strategic and corporate advice for the Solicitor General, and the Deputy Solicitor General; develops police and security policy and advice; develops counter-terrorism policy including development, coordination, and implementation of the National Counter-Terrorism Plan, develops corrections policy and advice; provides executive, communications, legal, planning and resource management, financial and administrative services.

Office of the Inspector General of Canadian Security Intelligence Service

The Office of the Inspector General of CSIS monitors the compliance by the service with its operational policies; reviews operational activities of the service; submits an annual certificate on the service's operations to the Solicitor General and conducts such reviews of specific activities of the service as may be directed.

Canadian Security Intelligence Service

Objective

To provide security intelligence to the Government of Canada.

Activity Description

Canadian Security Intelligence Service

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada; and reports to and advises the Government of Canada in relation to these threats; and provides security assessments.

Correctional Service

Objective

To contribute, as part of the criminal justice system, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Activity Description

Correctional operations

Provision of essential services that relate to each stage in the offender's sentence, including any period of conditional release. These services include: the provision of physical health care to inmates as well as mental health care to both inmates and conditionally released offenders; supervision and control of inmates in concert with physical and perimeter security; case management operations; and community supervision and aftercare services.

Correctional programs

Provision of a range of programs designed to promote the rehabilitation of offenders including: academic and vocational training, employment and occupational development; chaplaincy programs

and services; and other programs designed to address specific cultural, social, spiritual and personal development needs.

Technical and inmate services

Provision of functions directly related to food, clothing and housing services to inmates, and to the construction, maintenance and operation of correctional institutions. These include: goods and services in support of institutional activities; engineering and maintenance in support of physical plant, program facilities and transportation; and capital program management services.

Management and administration

Provision of corporate services such as strategic planning, corporate policy, research, communications, program evaluation, audit, legal services and executive services. In addition, this activity encompasses those management services of personnel, finance, systems, administration, and the coordination of operational and resource planning.

CORCAN

Provision of work-related training, work experience and employment related services in accordance with offenders' needs, to facilitate offenders' re-entry into the labour market and re-integration into society.

National Parole Board

Objective

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description

Parole Board operations

In accordance with the provisions of the *Corrections and Conditional Release Act*, and other relevant statutes, the National Parole Board is an independent administrative body which grants, denies and controls the conditional release of inmates of federal penitentiaries, and recommends the exercise of the Royal Prerogative of Mercy and the granting of pardons. In addition, the National Parole Board exercises the same powers and responsibilities, with the exception of the granting of temporary absences, for provincial inmates in provinces without provincial parole boards.

Office of the Correctional Investigator

Objective

To act as an ombudsman for federal corrections, ensuring an independent review and investigation of problems of federal offenders related to the decisions, recommendations, acts or omissions of the Commissioner of Corrections, his servants or agents in relation to the administration of the *Corrections and Conditional Release Act* and thereby contributing to the effective, fair and humane management of the sentences of those offenders for whom the Solicitor General is responsible.

Activity Description

Office of the Correctional Investigator

The Office maintains an investigative process that is independent, objective, thorough and timely so as to respond to the problems of federal offenders and correctional staff so as to facilitate the resolu-

tion of individual and collective offender concerns; provides recommendations to the Commissioner of Corrections and the Solicitor General on the findings of investigations, inclusive of corrective actions; reports annually through the Solicitor General, to both Houses of Parliament and appears, as required, before the Senate and House Standings Committee on Justice and the Solicitor General.

Royal Canadian Mounted Police

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Activity Description

Operations

Includes a wide variety of law enforcement programs in support of federal, provincial and municipal governments. Assistance and cooperation with accredited police agencies and services to the general public are provided.

Protective

Provides security and protection for Canadian and foreign dignitaries, federal Government facilities/assets, major events as well as designated airports, and encompasses the research, development and evaluation of security equipment, materials and concepts.

Law enforcement services

Assists all Canadian law enforcement agencies by providing specialized police training, forensic laboratory, identification and information services.

Corporate management

Includes the management of strategic and corporate planning, policy design, financial planning and program evaluation. Responsiveness and accountability is ensured by the coordination of communications, public affairs, information access, ministerial liaison and external review and appeals.

Administration

Encompasses the organization and management of the Department's human resources, its training programs, staffing, health and language services, and the administration of materiel management, the real property program and services.

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of certain types of grievances, formal disciplinary and discharge and demotion appeals referred to it from the Royal Canadian Mounted Police.

Activity Description

Royal Canadian Mounted Police External Review Committee

The Royal Canadian Mounted Police External Review Committee which reports annually to Parliament is a neutral third party providing an independent and impartial review of cases. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept

such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairman, or Committee, are sent to the parties and the Commissioner of the Royal Canadian Mounted Police.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the complaints examined by an external body in an independent and impartial manner.

Activity Description

Royal Canadian Mounted Police Public Complaints Commission

The RCMP Public Complaints Commission is an impartial and independent body that receives and reviews complaints brought before it. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit, and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairman submits an annual report to the Solicitor General setting out a summary of activities and a list of recommendations made during the year, for tabling before each House of Parliament.

Source of authorities							Disposition of authorities									
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year				Lapsed or (overexpended)		Available for use in subsequent years		Used in the previous year	
	\$	\$	\$				\$	\$	\$	\$	\$					
...	25,378,200	...	...	...	25,378,200	1	Department									
...	...	...	1	...	11,752,515	1d	Operating expenditures									
...	...	...	...	...	11,752,515		Transfer of \$11,752,515 from Solicitor General Vote 5									
...	25,378,200	1	11,752,515	37,130,716			Transfer from Vote 5									
...	52,673,200	...	...	52,673,200		5	Total—Vote 1									33,400,385
...	...	...	...	(11,752,515)			Grants and contributions									
...	52,673,200	...	...	(11,752,515)			Transfer to Vote 1									
...	...	...	...	(11,752,515)			Total—Vote 5									31,511,402
...	48,645	...	...	48,645		(S)	Solicitor General—Salary and motor car allowance									
6,691	...	...	2,890	9,581		(S)	Spending of proceeds from the disposal of surplus Crown assets									46,926
...	1,984,000	...	...	1,984,000		(S)	Contributions to employee benefit plans									7,070
...	...	...	...	...			1,984,000									2,144,000
6,691	80,084,045	1	2,890	80,093,627			Total Department—Budgetary									67,109,783
...	206,834,000	...	...	206,834,000		10	Canadian Security Intelligence Service									
23,243	...	...	125,969	149,212		(S)	Program expenditures									244,293,832
...	...	...	...	...			Spending of proceeds from the disposal of surplus Crown assets									
23,243	206,834,000	...	125,969	206,983,212			Total Program—Budgetary									99,565
...	808,182,000	...	...	808,182,000		15	Correctional Service									
...	...	...	...	...		15d	Penitentiary Service and National Parole Service—Operating expenditures									
...	...	13,859,751	...	13,859,751			Penitentiary Service and National Parole Service—Operating expenditures									
...	...	...	18,439,000	18,439,000			Transfer from TB Vote 5 ⁽¹⁾									
...	808,182,000	13,859,751	18,439,000	840,480,751			Total—Vote 15									793,479,575
...	149,635,000	...	...	149,635,000		20	Penitentiary Service and National Parole Service—Capital expenditures									
...	...	1,561,000	...	1,561,000		20d	Penitentiary Service and National Parole Service—Capital expenditures									
...	149,635,000	1,561,000	...	151,196,000			Total—Vote 20									130,827,571
18,258,441	5,310,000	...	(5,310,000)	18,258,441		(S)	CORCAN Revolving Fund									10,307,253
...	201,000	...	(166,703)	34,297		(S)	Pensions and other employee benefits									35,286

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
291,623	...	...	519,684	811,307	(S)	Spending of proceeds from the disposal of surplus Crown assets	680,089	...	131,218	346,278
...	62,998,000	...	...	62,998,000	(S)	Contributions to employee benefit plans	62,998,000	...	...	61,726,000
...	...	...	12,165	12,165	(S)	Forgiveness of loans	12,165	...	...	12,204
...	...	...	5,000	5,000	(S)	Court awards	5,000	...	...	62,459
...	...	...	...	...	(S)	Appropriations not required for the current year	...	...	...	10,084
18,550,064	1,026,326,000	15,420,751	13,499,146	1,073,795,961		Total budgetary	1,039,832,029	16,951,656	17,012,276	996,806,710
<hr/>										
L14b Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account.										
20,312	...	...	...	20,312		(Net)	(5,162)	...	25,474	(5,256)
<hr/>										
18,550,064	1,026,326,000	15,420,751	13,499,146	1,073,795,961		Total Program—Budgetary	1,039,832,029	16,951,656	17,012,276	996,806,710
20,312	...	...	...	20,312		Non-budgetary	(5,162)	...	25,474	(5,256)
<hr/>										
National Parole Board										
...	23,308,000	...	...	23,308,000	25	Program expenditures				
...	...	111,286	...	111,286	25d	Program expenditures				
...	...	...	...	23,419,286		Total—Vote 25	22,495,927	923,359	...	24,672,509
...	2,452,000	...	...	2,452,000	(S)	Contributions to employee benefit plans	2,452,000	...	...	2,505,000
...	...	...	...	...		Total Program—Budgetary	24,947,927	923,359	...	27,177,509
<hr/>										
Office of the Correctional Investigator										
...	1,148,000	...	...	1,148,000	30	Program expenditures	1,101,053	46,947	...	...
...	126,000	...	...	126,000	(S)	Contributions to employee benefit plans	126,000	...	...	...
...	...	...	...	...		Total Program—Budgetary	1,227,053	46,947	...	...
<hr/>										
Royal Canadian Mounted Police										
...	823,940,000	...	...	823,940,000	35	Law enforcement—Operating expenditures				
...	...	56,218,000	...	56,218,000	35d	Law enforcement—Operating expenditures				
...	...	...	...	880,158,000		Total—Vote 35	879,558,617	599,383	...	862,495,447
...	823,940,000	56,218,000	...	...	40	Law enforcement—Capital expenditures				
...	137,562,000	...	...	137,562,000	40d	Law enforcement—Capital expenditures				
...	...	63,760,000	...	63,760,000		Total—Vote 40	171,600,561	29,721,439	...	155,349,164
...	137,562,000	63,760,000	...	201,322,000						

(S)	Pensions and other employee benefits—Members of the Force	211,088,867	211,088,867	...	(10,296,133)	...	221,385,000	...	211,088,867	...	...	208,999,335
(S)	Spending of proceeds from the disposal of surplus Crown assets	7,504,106	7,504,106	...	4,749,706	...	...	...	...	...	236,187	1,504,305
(S)	Contributions to employee benefit plans	13,661,000	13,661,000	...	...	...	13,661,000	...	...	...	...	13,288,000
	Total Program—Budgetary	1,280,422,564	1,280,422,564	30,557,009	2,754,400	2,754,400	1,241,636,251					
	Royal Canadian Mounted Police External Review Committee											
45	Program expenditures	662,000	662,000	...	...	...	662,000	...	...	...	...	538,444
45d	Program expenditures	33,800	33,800	...	...	...	33,800	...	...	...	...	38,000
(S)	Total—Vote 45	695,800	695,800	...	...	...	695,800	...	...	...	...	538,444
(S)	Contributions to employee benefit plans	39,000	39,000	...	...	...	39,000	...	...	...	...	38,000
	Total Program—Budgetary	643,057	643,057	91,743	91,743	91,743	576,444					
	Royal Canadian Mounted Police Public Complaints Commission											
50	Program expenditures	3,340,228	3,340,228	...	...	...	3,340,228	...	...	...	...	3,061,274
(S)	Contributions to employee benefit plans	229,000	229,000	...	...	...	229,000	...	...	...	...	221,000
	Total Program—Budgetary	3,569,228	3,569,228	138,772	138,772	138,772	3,282,274					
	Total Ministry—Budgetary	2,622,785,238	2,622,785,238	63,618,942	19,790,679	19,790,679	2,580,982,368					
	Non-budgetary	(5,162)	(5,162)	...	25,474	25,474	(5,256)					

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(i) Treasury Board Vote 5—Government contingencies.

Programs by Activity

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Ministry secretariat	37,711,059	32,372,698		618,071	975,628		40,920,685	32,254,914		...	...		...	...		79,249,815	65,603,240	
Office of the Inspector General of Canadian Security Intelligence Service	843,812	706,849		...	28,480		...	...		...	...		...	...		843,812	735,329	
Total Department—Budgetary	38,554,871	33,079,547		618,071	1,004,108		40,920,685	32,254,914		...	...		...	...		80,093,627	66,338,569	
Canadian Security Intelligence Service—																		
Budgetary	206,983,212	205,804,811		...	...		...	...		...	...		...	...		206,983,212	205,804,811	
Correctional Service																		
Correctional operations—																		
Budgetary	529,521,443	513,981,087		805,721	919,590		501,076	441,047		...	...		...	...		530,828,240	515,341,724	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	(5,162)	
Correctional programs	107,070,176	100,055,927		461,637	587,901		505,624	504,445		...	...		...	...		108,037,437	101,148,273	
Technical and inmate services	151,114,617	155,929,945		131,475,313	130,629,402		1,184,669	1,184,669		...	...		...	...		283,774,599	287,744,016	
Management and administration	115,240,304	117,557,683		17,522,643	16,343,371		134,297	119,579		...	...		...	...		132,897,244	134,220,633	
CORCAN	83,442,375	51,740,333		1,860,066	1,860,066		...	...		67,044,000	52,223,016		...	...		18,258,441	1,377,383	
Sub-total—																		
Budgetary	986,388,915	939,264,975		152,125,380	150,340,330		2,325,666	2,249,740		67,044,000	52,223,016		...	...		1,073,795,961	1,039,832,029	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	(5,162)	
Revenues credited to the vote	(67,044,000)	(52,223,016)		...	...		...	...		(67,044,000)	(52,223,016)		...	...		...	...
Total Program—																		
Budgetary	919,344,915	887,041,959		152,125,380	150,540,330		2,325,666	2,249,740		...	...		...	...		1,073,795,961	1,039,832,029	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		20,312	(5,162)	
National Parole Board																		
Parole Board operations	25,797,286	24,659,131		74,000	288,796		...	...		...	...		...	...		25,871,286	24,947,927	
Total Program—Budgetary	25,797,286	24,659,131		74,000	288,796		...	...		...	...		...	...		25,871,286	24,947,927	
Office of the Correctional Investigator—																		
Budgetary	1,258,000	1,227,053		16,000	...		...	...		...	...		...	...		1,274,000	1,227,053	

Royal Canadian Mounted Police

Operations	1,105,540,510	1,105,152,153	96,062,768	79,271,125	...	...	719,664,854	719,934,970	...	...	481,938,424	464,488,308
Protective	134,646,889	134,417,122	5,962,372	5,621,969	...	...	...	...	...	...	140,609,261	140,039,091
Law enforcement services	238,731,870	238,658,316	53,954,396	50,874,037	434,424	306,529	3,461,000	3,788,921	...	...	289,659,690	286,049,961
Corporate management	49,157,651	49,033,835	2,749,270	2,592,309	...	...	40,000	...	...	...	51,866,921	51,626,144
Administration	266,085,159	265,073,788	46,145,594	35,543,481	38,028,924	37,643,754	600,000	41,963	...	...	349,659,677	338,219,060
Sub-total	1,794,162,079	1,792,335,214	204,874,400	173,902,921	38,463,348	37,950,283	723,765,854	723,765,854	...	...	1,313,733,973	1,280,422,564
Revenues credited to the vote	(723,765,854)	(723,765,854)	...	...	...	...	(723,765,854)	(723,765,854)	...	...	...	...
Total Program—Budgetary	1,070,396,225	1,068,569,360	204,874,400	173,902,921	38,463,348	37,950,283	...	...	...	...	1,313,733,973	1,280,422,564

Royal Canadian Mounted Police

External Review Committee—												
Budgetary	734,800	642,040	...	1,017	...	...	...	...	...	...	734,800	643,057

Royal Canadian Mounted Police

Public Complaints												
Commission—												
Budgetary	3,708,000	3,467,685	...	101,543	...	...	...	...	...	...	3,708,000	3,569,228

Total Ministry—

Budgetary	2,266,777,309	2,224,491,586	357,707,851	325,838,715	81,709,699	72,454,937	...	...	...	...	2,706,194,859	2,622,785,238
Non-budgetary	...	...	...	...	...	...	...	...	20,312	(5,162)	20,312	(5,162)

Programs by Activity

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	Authorities used in current year	\$	authorities available for use	Authorities used in current year	\$	authorities available for use	Authorities used in current year	\$	authorities available for use	Authorities used in current year	\$	authorities available for use	Authorities used in current year	\$	authorities available for use	Authorities used in current year	\$
Department																		
Ministry secretariat	37,711,059	32,372,698	618,071	975,628	40,920,685	32,254,914	...	...	...	...	...	...	...	...	...	79,249,815	65,603,240	
Office of the Inspector General of Canadian Security Intelligence Service	843,812	706,849	...	28,480	...	...	...	...	...	...	...	...	...	...	...	843,812	735,329	
Total Department—Budgetary	38,554,871	33,079,547	618,071	1,004,108	40,920,685	32,254,914	...	...	...	...	...	...	...	...	...	80,093,627	66,338,569	
Canadian Security Intelligence Service—																		
Budgetary	206,983,212	205,804,811	...	...	...	...	...	...	...	...	...	...	...	...	...	206,983,212	205,804,811	
Correctional Service																		
Correctional operations—																		
Budgetary	529,521,443	513,981,087	805,721	919,590	501,076	441,047	...	...	...	...	...	...	...	...	...	530,828,240	515,341,724	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(5,162)	(5,162)	
Correctional programs	107,070,176	100,055,927	461,637	587,901	505,624	504,445	...	...	...	...	...	...	...	...	...	108,037,437	101,148,273	
Technical and inmate services	151,114,617	155,929,945	131,475,313	130,629,402	1,184,669	1,184,669	...	...	...	...	...	...	...	...	...	283,774,599	287,744,016	
Management and administration	115,240,304	117,557,683	17,522,643	16,543,371	134,297	119,579	...	...	...	...	...	...	...	...	...	132,897,244	134,220,633	
CORCAN	83,442,375	51,740,333	1,860,066	1,860,066	...	...	...	...	67,044,000	52,223,016	...	...	...	...	...	18,258,441	1,377,383	
Sub-total—																		
Budgetary	986,388,915	939,264,975	152,125,380	150,540,330	2,325,666	2,249,740	...	...	67,044,000	52,223,016	...	...	...	...	...	1,073,795,961	1,039,832,029	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(5,162)	(5,162)	
Revenues credited to the vote	(67,044,000)	(52,223,016)	...	...	...	...	...	...	(67,044,000)	(52,223,016)	...	...	...	...	...	...	...
Total Program—																		
Budgetary	919,344,915	887,041,959	152,125,380	150,540,330	2,325,666	2,249,740	...	...	...	...	...	...	...	...	...	1,073,795,961	1,039,832,029	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,312	(5,162)	
National Parole Board																		
Parole Board operations	25,797,286	24,659,131	74,000	288,796	...	...	...	...	...	...	...	...	...	...	...	25,871,286	24,947,927	
Total Program—Budgetary	25,797,286	24,659,131	74,000	288,796	...	...	...	...	...	...	...	...	...	...	...	25,871,286	24,947,927	
Office of the Correctional Investigator—																		
Budgetary	1,258,000	1,227,053	16,000	...	...	...	...	...	...	...	...	...	...	...	...	1,274,000	1,227,053	

Royal Canadian Mounted Police

Operations	1,105,540,510	1,105,152,153	96,062,768	79,271,125	...	...	719,664,854	719,934,970	...	...	481,938,424	464,488,308
Protective	134,646,889	134,417,122	5,962,372	5,621,969	...	...	...	...	...	...	140,609,261	140,039,091
Law enforcement services	238,731,870	238,658,316	53,954,396	50,874,037	434,424	306,529	3,461,000	3,788,921	...	...	289,659,690	286,049,961
Corporate management	49,157,651	49,033,835	2,749,270	2,592,309	...	...	40,000	...	...	...	51,866,921	51,676,144
Administration	266,085,159	265,073,788	46,145,594	35,543,481	38,028,924	37,643,754	600,000	41,963	...	...	349,659,677	338,219,060
Sub-total	1,794,162,079	1,792,335,214	204,874,400	173,902,921	38,463,348	37,950,283	723,765,854	723,765,854	...	...	1,313,733,973	1,280,422,564
Revenues credited to the vote	(723,765,854)	(723,765,854)	...	...	...	...	(723,765,854)	(723,765,854)	...	...	...	...
Total Program—Budgetary	1,070,396,225	1,068,569,360	204,874,400	173,902,921	38,463,348	37,950,283	...	...	...	...	1,313,733,973	1,280,422,564
Royal Canadian Mounted Police External Review Committee—												
Budgetary	734,800	642,040	...	1,017	...	...	...	...	...	...	734,800	643,057
Royal Canadian Mounted Police Public Complaints Commission—												
Budgetary	3,708,000	3,467,685	...	101,543	...	...	...	...	...	...	3,708,000	3,569,228
Total Ministry—												
Budgetary	2,266,777,309	2,224,491,586	357,707,851	325,838,715	81,709,699	72,454,937	...	...	...	...	2,706,194,859	2,622,785,238
Non-budgetary	...	...	...	...	...	...	...	...	20,312	(5,162)	20,312	(5,162)

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	44,100	...	...	...	...	41,895	2,205	...	44,100
...	110,250	...	...	...	...	104,738	5,512	...	110,250
...	45,000	...	...	...	...	42,750	2,250	...	45,000
...	1,604,384	...	...	...	...	1,524,163	80,221	...	1,604,384
...	1,803,734	...	...	...	...	1,713,546	90,188	...	1,803,734
Department Grants									
Ministry secretariat									
Canadian Association of Chiefs of Police									
Canadian Criminal Justice Association									
John Howard Society									
Authorized after-care agencies									
Total—Grants						1,713,546	90,188	...	1,803,734
Contributions									
Ministry secretariat									
Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the Indian Policing Program									
...	47,880,000	...	...	(11,000,000)	...	28,444,377	8,435,623	...	27,237,155
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General									
...	2,674,466	...	...	(752,515)	...	1,803,085	118,866	...	2,161,138
...	315,000	...	...	...	...	293,906	21,094	...	309,375
...	50,869,466	...	...	(11,752,515)	...	30,541,368	8,575,583	...	29,707,668
...	52,673,200	...	...	(11,752,515)	...	32,254,914	8,665,771	...	31,511,402
Correctional Service Grants									
Correctional operations									
Grant to the University of Saskatchewan College of Medicine for a psychiatric residency seat									
...	48,000	...	...	...	...	46,185	1,815	...	37,833
Management and administration									
Penitentiary inmates accident compensation									
...	70,000	30,000	...	...	...	85,282	14,718	...	98,475

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	120,000	...	...	...	(40,466)	79,534	...	...	78,994
...	43,924,500	...	...	(224)	(5,895,352)	38,028,924	37,643,754	385,170	37,740,355
Total—Grants									
Contributions									
Law enforcement services									
Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses									
...	457,200	...	...	(22,776)	...	434,424	306,529	127,895	324,502
...	457,200	...	...	(22,776)	...	434,424	306,529	127,895	324,502
Program Summary by Activity									
Law enforcement services									
...	457,200	...	...	(22,776)	...	434,424	306,529	127,895	324,502
...	43,924,500	...	...	(224)	(5,895,352)	38,028,924	37,643,754	385,170	37,740,355
...	44,381,700	...	...	(23,000)	(5,895,352)	38,463,348	37,950,283	513,065	38,064,857
...	98,284,900	30,000	...	(10,543,146)	(6,062,055)	81,709,699	72,454,937	9,254,762	70,828,020

(S) Statutory transfer payment.

	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Correctional Service				
Budgetary (respendable revenues)				
CORCAN	67,044,000	52,223,016	51,829,557	
Total budgetary	67,044,000	52,223,016	51,829,557	
Non-budgetary (respendable receipts)				
Parolees' loan account	...	16,600	18,479	
Total non-budgetary	...	16,600	18,479	
Total Program—Budgetary	67,044,000	52,223,016	51,829,557	
Non-budgetary	...	16,600	18,479	
Royal Canadian Mounted Police				
Budgetary (respendable revenues)				
Operations	694,393,000	707,384,307	692,094,333	
Community bases/contract policing	20,032,000	12,550,663	16,267,005	
Aboriginal policing	714,425,000	719,934,970	708,361,338	
Law enforcement services	3,461,000	3,788,921	3,658,235	
Police Information Retrieval System	40,000	...	...
Corporate management	...	...	...
Miscellaneous	600,000	41,963	546,860	
Administration	...	...	...
Miscellaneous	...	...	...
Total Program—Budgetary	718,526,000⁽¹⁾	723,765,854	712,566,433	
Total Ministry—Budgetary	785,570,000	775,988,870	764,395,990	
Non-budgetary	...	16,600	18,479	

(1) This amount was increased to \$723,765,854 during the year.

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Tax Revenues—				
Goods and services tax	33	87		
Total Tax Revenues	33	87		
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	195,087	15,049		
Other Government departments	979	408		
Adjustments of Prior Year's Payables at Year End	2,338,397	276,105		
	2,534,463	291,562		
Services and service fees	254	243		
Proceeds from the disposal of surplus Crown assets	2,890	13,761		
Other non-tax revenues	474	1,356		
Total Non-Tax Revenues	2,538,081	306,922		
Total Department	2,538,114	307,009		
Canadian Security Intelligence Service				
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	847,272	381,110		
Adjustments of Prior Year's Payables at Year End	244,408	468,697		
	1,091,680	849,807		
Proceeds from the disposal of surplus Crown assets	125,969	122,808		
Other non-tax revenues	22,393	177,236		
Total Program	1,240,042	1,149,851		
Correctional Service				
Tax Revenues—				
Goods and services tax	752,548	734,585		
Total Tax Revenues	752,548	734,585		
Non-Tax Revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	438,711	470,885		
Adjustments of Prior Year's Payables at Year End	1,500,089	1,213,568		
	1,938,800	1,684,453		

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Privileges, licences and permits—			Royal Canadian Mounted Police		
Rentals	427,951	410,034	Tax Revenues—		
Board and lodging—Inmate	225,408	111,516	Goods and services tax	279,272	280,113
	653,359	521,550	Total Tax Revenues	279,272	280,113
Services and service fees—			Non-Tax Revenues—		
Laundry service	741	46,472	Return on investments—		
Inmate maintenance—Contracted (Federal-provincial			Other accounts—		
agreements)	58,114	187,315	Loans and advances to persons posted abroad—		
Psychiatric services—Contracted	943,957	1,128,657	Interest	13,247	13,541
Access to information fees	564	1,705	Transfer of profit	19,090	54,427
	1,003,376	1,364,149		32,337	67,968
Proceeds from sales—			Refunds of previous years' expenditures—		
Canteen sales—Inmate	8,871,940	8,332,296	Repayment by provinces for various investments	23,787	34,203
Sale of manufactured products	25,504	24,214	Repayment for services rendered to other Government		
	8,897,444	8,356,510	departments	330,869	2,340,457
Proceeds from the disposal of surplus Crown assets			Repayment for repairs to motor vehicles	274,142	352,364
Other non-tax revenues—			Refunds from private firms	1,764,883	647,575
Fines and forfeitures			Sundries	12,266	56,950
Provincial sales tax				2,405,947	3,431,549
Provincial sales tax	190,311	136,050	Privileges, licences and permits—		
commissions	798	530	Rental of public buildings and property	6,414,332	6,161,443
Claims for the Crown	21,839	16,266	Paid parking	33,001	40,791
Premium and discount on exchange	3,464	3,668		6,447,333	6,202,234
Meal sales	41,621	42,262	Services and service fees—		
Miscellaneous	113,708	51,249	Access to information	2,715	3,306
	371,741	250,225	Proceeds from sales—		
Total Non-Tax Revenues	13,384,404	12,814,788	Sale of cloth to manufacturers	1,009,132	1,042,501
Total Program	14,136,952	13,549,373	Sale of kit and clothing to members	359,618	428,450
National Parole Board			Sale of kit and clothing to provinces for auxiliary		
Non-Tax Revenues—			members	267,765	361,757
Refunds of previous years' expenditures—			Royal Canadian Mounted Police Mess meals—		
Refunds of previous years' expenditures	5,641	23,710	Paylist deductions	426,765	1,193,159
Adjustments of Prior Year's Payables at Year End	24,432	2,052	Taxable cash sales	692,726	920,767
	30,073	25,762	Non-taxable cash sales	837,617	908,722
Other non-tax revenues	122	115	Per-diem board Mess payments	454,372	427,738
	30,195	25,877	Sale of ammunition to members	674	2,455
Total Program			Sale of breathalyser supplies	3,623	19,649
			Sale—Accident report/photo	113,987	88,446
			Quarterly subscription fees	77,626	85,070
			Sundry sales	28,562	20,377
				4,422,467	5,499,091

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	4,749,706	4,291,824
Other non-tax revenues—		
Payment to Royal Canadian Mounted Police Officers Pension Fund	19,269	20,483
Payment for Musical Ride performances	38,985	61,500
Damage assessment against members—Motor vehicles	9,782	8,918
Payment for training services at Depot	68,828	252,202
Compensation for provincial sales tax	13,077	327
Insurance refund—Members injury accident	398	2,600
Sundries	178,378	298,205
	328,717	644,235
Total Non-Tax Revenues	18,239,222	20,140,207
Total Program	18,518,494	20,420,320
Royal Canadian Mounted Police External Review Committee		
Non-Tax Revenues—		
Refunds of previous years' expenditures	...	35
Total Program	...	35
Royal Canadian Mounted Police Public Complaints Commission		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	32	240
Adjustments of Prior Year's Payables at Year End	4,106	9,671
Total Program	4,138	9,911

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax Revenues—		
Goods and services tax	1,031,853	1,014,785
Total Tax Revenues	1,031,853	1,014,785
Non-Tax Revenues—		
Return on investments	32,337	67,968
Refunds of previous years' expenditures	8,005,101	6,293,079
Privileges, licences and permits	7,100,692	6,723,784
Services and service fees	1,006,345	1,367,698
Proceeds from sales	13,169,911	13,855,601
Proceeds from the disposal of surplus Crown assets	5,398,249	5,066,294
Other non-tax revenues	723,447	1,073,167
Total Non-Tax Revenues	35,436,082	34,447,591
Total Ministry	36,467,935	35,462,376

SECTION 23

1994-95

PUBLIC ACCOUNTS

Transport

Department

Civil Aviation Tribunal

Grain Transportation Agency
Administrator

National Transportation Agency

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Department

Objective

To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Policy and coordination

The policy and coordination activity is responsible for coordination of transportation policy, involving the marine, air and surface modes and Crown corporations; provision of secretariat services; compliance with *Access to Information/Privacy/Canadian Human Rights Act*; short and long-term strategic policy planning and development; economic analysis; research and development; management of provision of financial support for marine, air and surface transportation systems including VIA Rail, the Hopper Car Program, Economic and Regional Development Agreements (ERDAs), ferry services consisting of Marine Atlantic, private operators and provincial authorities, Canada Ports Corporation, and the St. Lawrence Seaway Authority (including Jacques Cartier and Champlain Bridges).

Canadian Coast Guard

Marine transportation activities encompass the provision of marine navigation systems, including short and long range navigational aids, waterways, vessel traffic services, safety and public correspondence communications; provision of route assistance through ice-infested waters; monitoring and control of potentially hazardous ice conditions; provision of facilities and services in support of other departments and agencies; coordination of the

resupply of northern settlements; support of arctic research and development; direct services as part of the federal Government's commitment to marine search and rescue, enhanced by the use of the Canadian Marine Rescue Auxiliary organizations; promotion of boating safety; development, promulgation and enforcement of policies, regulations and standards relative to marine transportation; emergency planning and pollution clean-up; the development, administration and maintenance of public harbours and ports.

Also included and enabled through Crown corporations and other entities are the provision of pilotage services within Canadian waters; the development, operation and maintenance of nine commission harbours; and the operation of the vessel M.V. Arctic.

Aviation

The aviation activity is responsible for the development and operation of essential air navigation facilities and services including provision of policies, plans and procedures, flight calibration/inspection services and aeronautical information; provision of reliable air navigation facilities, electronic systems and equipment; maintaining the safe, orderly and expeditious flow of air traffic through control and guidance of aircraft movement in airspace and on airport manoeuvring areas; regulation and control of civil aviation activities including detection of unsafe conditions; promotion of safety; and provision of aircraft services to Transport Canada and other federal departments and agencies.

Airports

Airports is responsible for the development, maintenance and operation of civil airport facilities and services in Canada, applying a commercially-oriented management approach to lead to system

self-sufficiency. Airport operations involve provision of services to passengers and aircraft such as emergency response services, and the maintenance and upkeep of airport facilities including terminals, parking facilities, runways, roads, mechanical and electrical equipment. Transport Canada whether through ownership, operation, subsidy or a combination thereof, continues to be involved with eight major international airports and 130 national, regional and local airports. The operation of 4 of these 8 international airports (Vancouver, Edmonton, Calgary, Montreal) was transferred to Local Airport Authorities in 1992.

Surface

The surface group is responsible for the development, implementation and monitoring of policies and programs concerning railway safety, road safety and motor vehicle regulation, and transport of dangerous goods, and for the development, preparation and maintenance of emergency plans and procedures for the surface modes during national emergencies.

Departmental administration

The departmental administration activity provides direction and management to the Department and Crown corporations through the Executive Offices of the Minister, Deputy Minister and Associate Deputy Minister. The Assistant Deputy Minister (ADM) Finance and Administration centrally controls and provides services to the Department in areas of finance, planning and programming, cost recovery and economic evaluation, general administrative services, management systems, communications and informatics, and materiel and contracting. The ADM Personnel centrally controls and provides personnel and training services to the Department. Other services include internal audit, program evaluation and review, public affairs, legal counsel, security and emergency planning.

Objective

To provide the aviation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Activity Description

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement and licensing decisions taken by the Minister of Transport under the *Aeronautics Act*; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Grain Transportation Agency Administrator

Objective

To ensure that, for specified aspects of the grain handling and transportation system, western grain moves to domestic and export positions in a prompt, efficient and orderly manner.

Activity Description

Grain Transportation Agency Administrator

Co-ordination and management of grain handling and transportation so that grain moves in a prompt, efficient and orderly manner for the maximum benefit of producers. This includes allocating railway cars to grain shippers; identifying, developing

and implementing system efficiencies; developing and implementing a notional scheme of performance objectives for system participants; managing the Government-owned hopper car fleet; administering trucking agreements; providing secretariat functions, research and support to the Senior Grain Transportation Committee; implementing a public information program for grain producers and others on system performance and evaluation.

National Transportation Agency

Objective

To contribute to the attainment of an efficient and effective national transportation system that serves the needs of shippers, carriers and travellers, through the economic regulation of carriers and modes of transportation that come under federal jurisdiction.

Activity Description

Rail transportation

Activities involve the evaluation of rail network rationalization proposals, including notices of conveyance of rail lines and the resolution of applications for the modification of existing rail infrastructure. It also encompasses the resolution of disputes, complaints and applications arising from shippers, carriers, travellers and other interested parties, through informal and formal investigations, mediation and final offer arbitration mechanisms; filing of confidential contracts, examination and filing of various tariffs and related documents as required under the relevant federal statutes and regulations; investigation upon opposition, of proposed acquisitions and mergers involving Canadian rail transportation undertakings and the issuing of

rail certificates. It also involves the payment of subsidies in support of transportation services and the prescription of rail costs and losses, freight rates and the calculation of compensatory rates in accordance with legislation, audits of charges to VIA, passenger trains and branch lines and the regulation of railway accounting.

Air and accessible transportation

The licensing of Canadian and foreign air carriers in respect of their operations involving Canada and the enforcement of requirements established by Agency regulations and licences and by international agreements; the participation in the negotiation and implementation of international air agreements; the resolution, in a timely and inexpensive manner as well as in accordance with relevant legislation, of disputes between shippers, travellers, carriers and other interested parties; the investigation, in case of objection, of proposed acquisitions and mergers involving air carriers; the investigation of complaints and the establishment of regulations to ensure that terms and conditions of carriage do not constitute an undue obstacle to the mobility of disabled persons.

Marine and trucking transportation

The licensing of Canadian and foreign marine carriers in respect of their domestic operations involving Canada and the enforcement of requirements established by Agency regulations and licences; the resolution and investigation of, in a timely and efficient manner as well as in accordance with relevant legislation, disputes between shippers, travellers, carriers and other interested parties, and by intervention and regulation where required; when opposed, investigation of proposed acquisitions and mergers involving marine and motor vehicle transportation undertakings; the

administration of the *Shipping Conference Exemption Act*; the processing of applications for commodity pipeline permit; the investigation of pilotage tariff proposals against which objections have been filed; and the Atlantic Region Freight Assistance and Maritime Freight Rates Assistance subsidy programs.

Members and regulatory support

This activity includes the Agency members, legal and regulatory support services in support of Agency regulatory activities. It also includes the annual monitoring and reporting activities relating to the effect of the governmental economic regulatory approach to the Canadian transportation system.

Administration

This activity comprises the Corporate Services Branch, the internal audit and the communications directorates which provide a complete range of management processes and administrative services in the most efficient and economical manner and in compliance with Government administrative policy.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	546,593,000	...	...	546,593,000	1	Department		
...	...	...	...	...	1d	Operating expenditures		
...	...	...	...	...		Transfer of \$3,157,799 from Transport Vote 5		
...	...	...	3,157,799	3,157,799		Transfer from Vote 5		
...	546,593,000	1	3,157,799	549,750,800		Total—Vote 1			
...	523,067,000	...	...	523,067,000	5	Capital expenditures		
...	...	...	(3,157,799)	(3,157,799)		Transfer to: Vote 1		
...	...	...	(18,327,700)	(18,327,700)		Vote 10		
...	523,067,000	...	(21,485,499)	501,581,501		Total—Vote 5			
...	306,919,900	...	...	306,919,900	10	Grants and contributions		
...	...	1	...	...	10d	Transfer of \$18,327,700 from Transport Vote 5,		
...	...	...	18,327,700	18,327,700		\$12,082,000 from Transport Vote 25 and		
...	...	...	12,082,000	12,082,000		\$4,870,399 from Transport Vote 30		
...	...	...	4,870,399	4,870,399		Transfer from: Vote 5		
...	...	...	...	...		Vote 25		
...	...	...	...	...		Vote 30		
...	306,919,900	1	35,280,099	342,200,000		Total—Vote 10			
...	36,981,000	...	...	36,981,000	15	Payments to the Jacques Cartier and Champlain Bridges Inc.		
...	875,000	...	...	875,000	20	Payments to the Canada Ports Corporation		
...	127,774,000	...	...	127,774,000	25	Payments to Marine Atlantic Inc.		
...	...	...	(12,082,000)	(12,082,000)		Transfer to: Vote 10		
...	...	...	(1,250,999)	(1,250,999)		Vote 38d		
...	...	...	(1,322,999)	(1,322,999)		Vote 40		
...	127,774,000	...	(14,655,998)	113,118,002		Total—Vote 25			
...	330,938,000	...	...	330,938,000	30	Payments to VIA Rail Canada Inc.		
...	...	...	(4,870,399)	(4,870,399)		Transfer to Vote 10		
...	330,938,000	...	(4,870,399)	326,067,601		Total—Vote 30			
...	2,000,000	...	...	2,000,000	35	Payments to the St. Lawrence Seaway Authority for the Valleyfield Bridge		
...	...	1	...	...	38d	Payments to the Atlantic Pilotage Authority—		
...	...	...	1,250,999	1,250,999		Transfer of \$1,250,999 from Transport Vote 25		
...	...	...	...	...		Transfer from Vote 25		
...	...	1	1,250,999	1,251,000		Total—Vote 38d			
...	...	...	...	...		604,698		
...	...	...	...	...		620,048		

Ministry Summary—Concluded

Source of authorities					Disposition of authorities									
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year	
	\$	\$	\$				\$	\$	\$		\$			
...	...	2,973,000	...	...	2,973,000	40	Payments to the Laurentian Pilotage Authority							...
...	...	...	1	...	1	40d	Transfer of \$1,322,999 from Transport Vote 25							...
...	...	...	1,322,999	...	1,322,999		Transfer from Vote 25							...
...	...	2,973,000	1	1,322,999	4,296,000		Total—Vote 40							5,997,421
...	...	48,645	...	...	48,645	(S)	Minister of Transport—Salary and motor car allowance							...
...	...	3,132,000	...	(479,208)	2,652,792	(S)	Termination of tolls—Victoria Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i>)							45,710
...	...	131,364,000	...	...	131,364,000	(S)	Contributions to employee benefit plans							4,315,649
...	...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years							...
...	...	...	229,857	...	229,857	(S)	Collection agency fees							129,972,000
...	...	...	9,919	...	9,919	(S)	Spending of proceeds from the disposal of surplus Crown assets							155,585
2,097,735	...	...	8,163,506	...	10,261,241	(S)	Appropriations not required for the current year							11,165
...	...	...	...	...	...		Total budgetary							...
2,097,735	2,012,665,545	4	7,924,074	2,022,687,358		(S)	(L) Loans to the Canada Ports Corporation for working capital pursuant to the <i>Canada Ports Corporation Act</i> , sections 26 and 52. Limit \$10,000,000 (Net)							2,108,000
10,000,000	...	...	...	...	10,000,000	(S)	(L) Loans pursuant to the <i>St. Lawrence Seaway Authority Act</i> , section 28. Limit \$10,000,000 (Net)							10,000,000
10,000,000	...	...	...	...	10,000,000		Total non-budgetary							...
20,000,000	...	...	...	...	20,000,000		Total Department—Budgetary							20,000,000
2,097,735	2,012,665,545	4	7,924,074	2,022,687,358			Total Department—Non-budgetary							2,108,000
20,000,000	...	...	...	...	20,000,000		Civil Aviation Tribunal							2,167,409,313
...	827,000	...	...	...	827,000	45	Program expenditures							...
...	...	52,000	...	...	52,000	45d	Program expenditures							...
...	827,000	52,000	...	...	879,000	(S)	Total—Vote 45							748,812
...	63,000	...	...	...	63,000		Contributions to employee benefit plans							...
...	890,000	52,000	...	...	942,000		Total Program—Budgetary							61,000
...	...	...	...	...	...		Total Program—Non-budgetary							809,812

Grain Transportation Agency Administrator

...	6,036,000	...	...	6,036,000	50	Operating expenditures	4,382,358	1,653,642	...	4,266,046
...	8,511,000	...	...	8,511,000	55	Capital expenditures	8,251,878	259,122	...	...
...	186,000	...	...	186,000	(S)	Contributions to employee benefit plans	186,000	...	...	219,000
140	...	...	197	337	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	140	197	...
140	14,733,000	...	197	14,733,337		Total Program—Budgetary	12,820,236	1,912,904	197	4,485,046
...	29,510,000	...	...	29,510,000	60	National Transportation Agency				
...	649,980,000	8,053,000	(14,004,622)	644,028,378	(S)	Program expenditures	28,635,210	874,790	...	30,254,473
...	8,953,000	(1,506,000)	2,416,234	9,863,234	(S)	Payments to railway companies under the <i>Western Grain Transportation Act</i>	644,028,378	...	...	633,022,606
...	25,796,000	(10,237,000)	1,854,143	17,413,143	(S)	Payments to railway companies under the <i>Railway Act</i>	9,863,234	...	...	8,878,774
...	96,273,000	(3,769,000)	5,247,501	97,751,501	(S)	Payments to railway companies under the <i>National Transportation Act, 1987</i>	17,413,143	...	...	15,296,732
...	9,114,000	...	214,341	9,328,341	(S)	Payments to railway, marine and trucking companies under the <i>Atlantic Region Freight Assistance Act</i>	97,751,501	...	...	96,152,376
...	3,097,000	...	...	3,097,000	(S)	Payments to the railway companies under the <i>Maritime Freight Rates Act</i>	9,328,341	...	...	9,417,478
3,905	...	...	1,108	5,013	(S)	Contributions to employee benefit plans	3,097,000	...	...	3,152,000
3,905	822,723,000	(7,459,000)	(4,271,295)	810,996,610		Spending of proceeds from the disposal of surplus Crown assets	4,806	...	207	1,401
						Total Program—Budgetary	810,121,613	874,790	207	796,175,840
2,101,780	2,851,011,545	(7,406,996)	3,652,976	2,849,359,305		Total Ministry—Budgetary	2,798,108,721	49,142,180	2,108,404	2,968,880,011
20,000,000	...	...	...	20,000,000		Non-budgetary	...	...	20,000,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities granted / repealed in previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Policy and coordination—																		
Budgetary	515,995,529	483,501,933	1,082,000	1,012,938	308,383,092	303,008,690	18,600	32,667	825,442,021	787,490,894								
Non-budgetary	532,633,844	527,613,885	108,104,601	108,096,205	1,998,300	1,817,208	26,963,200	23,920,351	20,000,000	613,606,947								
Canadian Coast Guard	653,365,913	646,496,631	217,497,400	217,464,231	518,400	188,041	654,261,700	647,661,277	613,606,947	216,487,626								
Aviation	253,691,204	261,472,689	146,077,600	146,028,817	25,254,300	24,969,424	292,991,300	303,277,058	132,031,804	129,193,872								
Airports	36,561,100	36,350,226	3,222,000	3,059,184	8,674,350	8,242,080	310,000	877,872	48,147,450	46,773,618								
Surface	177,620,475	177,504,291	30,047,900	29,663,873	24,350	24,350	23,520,200	26,516,045	184,172,525	180,676,469								
Departmental administration																		
Sub-total—																		
Budgetary	2,169,868,065	2,132,939,655	506,031,501	505,325,248	344,852,792	338,249,793	998,065,000	1,002,285,270	2,022,687,358	1,974,229,426								
Non-budgetary	...	...	...	...	...	...	(998,065,000)	(1,002,285,270)	20,000,000	...								
Revenues credited to the vote	(998,065,000)	(1,002,285,270)	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	1,171,803,065	1,130,654,385	506,031,501	505,325,248	344,852,792	338,249,793	...	...	2,022,687,358	1,974,229,426								
Non-budgetary	...	...	...	...	...	...	...	...	20,000,000	...								
Civil Aviation Tribunal																		
Review and appeal hearings	942,000	937,446	...	...	...	...	...	...	942,000	937,446								
Total Program—Budgetary	942,000	937,446	...	...	...	...	...	...	942,000	937,446								
Grain Transportation Agency																		
Administrator—																		
Budgetary	2,737,337	2,317,316	8,511,000	8,251,878	3,485,000	2,251,042	...	...	14,733,337	12,820,236								
National Transportation Agency																		
Rail transportation	8,162,000	7,694,310	90,000	215,055	671,304,755	671,304,755	...	...	679,556,755	679,214,120								
Air and accessible	6,689,000	6,394,803	74,000	357,012	...	...	...	...	6,763,000	6,751,815								
Marine and trucking transportation	3,572,000	3,369,482	135,000	106,732	107,079,842	107,079,842	...	...	110,786,842	110,556,056								
Members and regulatory support	6,571,000	5,822,656	127,000	82,438	4,000	3,497	...	...	6,702,000	5,908,591								
Administration	7,001,013	7,328,631	187,000	362,400	...	...	...	...	7,188,013	7,691,031								
Total Program—Budgetary	31,995,013	30,609,882	613,000	1,123,637	778,388,597	778,388,094	...	...	810,996,610	810,121,613								
Total Ministry—																		
Budgetary	1,207,477,415	1,164,519,029	515,155,501	514,700,763	1,126,726,389	1,118,888,929	...	...	2,849,359,305	2,798,108,721								
Non-budgetary	...	...	...	...	...	...	...	...	20,000,000	...								

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers		Total available for use	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments		Used in the current year	Variance under or (over)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	18,952,400	...	...	3,798,400	...	22,750,800	22,750,792	8	...
...	...	1	...	30,999,999	...	31,000,000	31,000,000	...	...
...	18,952,400	1	...	34,798,399	...	53,750,800	53,750,792	8	...
...
...	1,500	...	...	(100)	...	1,400	1,400	...	...
...
...	1,500	...	...	(100)	...	1,400	1,400	...	...
...
...	13,750	...	...	(700)	...	13,050	13,047	3	...
...
...
...	16,500	...	...	...	...	16,500	16,500	...	...
...	18,984,150	1	...	34,797,599	...	53,781,750	53,781,739	11	...
...
...	144,000	...	...	316,300	...	460,300	460,013	287	...
...	11,623,200	...	...	(33,000)	...	11,590,200	10,324,189	1,266,011	...
...	15,500,200	...	...	3,615,000	...	19,115,200	19,114,699	501	...

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers			Used in the current year	Variance under or over)	Available for use in subsequent years	Used in the previous year			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
...	506,000	...	...	(25,300)	...	480,700	114,935	365,765	...	192,500	
...	4,975,000	...	...	(750,000)	...	4,225,000	3,264,879	960,121	...	4,180,111	
...	100,000	...	...	(100,000)	...	...	...	...	...	...
...	...	...	...	1,431,000	...	1,431,000	581,809	849,191	...	7,702,153
...	10,677,000	...	...	223,000	...	10,900,000	10,900,000	...	...	7,474,210
...	21,000,000	...	...	5,000,000	...	26,000,000	25,126,816	873,184	...	22,580,859	
...	30,000,000	...	...	3,950,000	...	33,950,000	33,932,416	17,584	...	36,578,724	
...	650,000	...	...	...	...	650,000	650,000	...	...	850,000
...	3,132,000	...	...	...	(479,208)	2,652,792	2,652,792	...	...	4,315,649
...	1,754,500	...	...	(229,700)	...	1,524,800	1,389,844	134,956	...	1,467,067	
...	129,000,000	...	...	(1,830,000)	...	127,170,000	126,964,511	205,489	...	115,746,873	
...	4,500,000	...	...	(4,500,000)	...	...	...	...	...	...
...	...	...	...	606,600	...	606,600	356,000	250,600	...	731,676
...	1,711,000	...	...	4,062,400	...	5,773,400	5,746,541	26,859	...	3,417,177	

TRANSPORT 23.11

Transfer Payments—Continued

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	13,974,300	...	...	(1,738,700)	...	12,235,600	Airports	12,024,612	210,988	...	14,151,615
							Contributions for the operation of municipal or other airports				
							Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities—				
							Major contributions—				
							Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Charlottetown Square Island, Black Tickle, Paradise River, Fogo Island, Fox Harbour, Cartwright, Makkovik, Mary's Harbour, Nain, Rigolet, Port Hope Simpson, Postville, Hopedale and Williams Harbour)	474,300	400	...	...
	825,000	...	...	(350,300)	...	474,700	Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities	8,016,900	53,100	...	14,638,277
...	19,200,000	...	...	(11,130,000)	...	8,070,000	Strategic capital investment initiative—				
...	4,100,000	...	...	374,000	...	4,474,000	Airports	4,453,612	20,388	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	13,324,282
...	38,099,300	...	...	(12,845,000)	...	25,254,300		24,969,424	284,876	...	42,114,174
							Surface				
							Payments in support of crossing improvements approved under the <i>Railway Safety Act</i>	8,048,167	430,333	...	9,599,992
...	9,000,000	...	...	(521,500)	...	8,478,500	Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the Traffic Accident Counter-Measure Development Program				
...	47,850	...	...	(2,400)	...	45,450	Contributions to the Railway Association of Canada for Operation Lifesaver	43,913	1,537	...	42,327
...	82,500	...	...	67,900	...	150,400		150,000	400	...	150,000
...	9,130,350	...	...	(456,000)	...	8,674,350		8,242,080	432,270	...	9,792,319

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities				
	Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	\$
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	9,114,000	...	...	214,341	9,328,341	...	...	9,417,478	...
...	105,387,000	(3,769,000)	...	5,461,842	107,079,842	...	...	105,569,854	...
...	4,000	...	...	...	...	...	...	...	...
...	790,120,000	(7,459,000)	...	(4,272,403)	778,388,597	...	...	762,769,885	...
...	684,729,000	(3,690,000)	...	(9,734,245)	671,304,755	...	...	657,198,112	...
...	105,387,000	(3,769,000)	...	5,461,842	107,079,842	...	...	105,569,854	...
...	4,000	...	...	...	4,000	...	...	1,919	...
...	790,120,000	(7,459,000)	...	(4,272,403)	778,388,597	...	...	762,769,885	...
...	1,103,656,900	(7,458,999)	...	35,280,099	1,126,726,389	...	...	1,077,628,659	...

(S) Statutory transfer payment.

PUBLIC ACCOUNTS, 1994-95

TRANSPORT 23 15

(1) This amount was increased to \$998,065,000 during the year.

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Department					
Tax Revenues—					
Goods and services tax	23,342,364	23,579,252	Proceeds from sales	4,411	325,648
Total Tax Revenues	23,342,364	23,579,252			
Non-Tax Revenues—					
Return on investments—			Proceeds from the disposal of surplus Crown assets	8,163,506	7,193,335
Loans, investments and advances—			Other non-tax revenues—		
Canadian National Railway System—			Fines	1,585,063	2,006,426
Interest			Permits	38,112	40,630
Canada Ports Corporation—			Payment received from the St Lawrence Seaway Authority		
Interest	8,311,696	9,866,707	for navigation aids maintenance	633,645	633,524
Canada Ports Corporation—			Payment received from Teleglob Marine Inc for the cost		
Interest	37,419	41,552	for the charter of the CCGS John Cabot	...	3,580,871
Dividends	171,254	355,052	Sundries	7,984,669	989,251
Interport Loan Fund—					
Transfer of profit	4,878,953	6,308,991		10,241,489	7,250,702
Montreal Port Corporation—			Total Non-Tax Revenues	55,880,306	50,404,443
Interest	291,374	323,797	Total Department	79,222,670	73,983,695
Dividends	2,253,211	3,106,603			
Prince Rupert Port Corporation—			Civil Aviation Tribunal		
Interest	1,659,228	1,696,642	Non-Tax Revenues—		
Dividends	27,886	...	Refunds of previous years' expenditures	...	11
Saint John Port Corporation—			Total Program	...	11
Interest	2,125,208	1,442,494			
Dividends	...	404	Grain Transportation Agency Administrator		
Cash contribution	...	828,467	Tax Revenues—		
Vancouver Port Corporation—			Goods and services tax	270,492	233,487
Interest	202,780	224,246	Total Tax Revenues	270,492	233,487
Dividends	4,353,400	2,951,684			
Hamilton Harbour Commissioners—			Non-Tax Revenues—		
Interest	12,891	14,953	Refunds of previous years' expenditures—		
	24,325,300	27,161,592	Refunds of previous years' expenditures	2,945	357
Refunds of previous years' expenditures—			Adjustments of Prior Year's Payables at Year End	...	58,573
Other	7,392,643	5,481,808			
Adjustments of Prior Year's Payables at Year End	5,716,112	2,989,908			
	13,108,755	8,471,716			
Privileges, licences and permits—			Privileges, licences and permits	2,945	58,930
Charter hire of auto ferry vessels	...	3	Proceeds from the disposal of surplus Crown assets	7,021,309	4,903,605
Fines—Airport Traffic Regulation	36,845	1,447	Total Non-Tax Revenues	7,024,451	4,962,675
	36,845	1,450	Total Program	7,294,943	5,196,162

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
National Transportation Agency			Ministry Summary		
Tax Revenues—			Tax Revenues—		
Goods and services tax	130	147	Goods and services tax	23,612,986	23,812,886
Total Tax Revenues	130	147	Total Tax Revenues	23,612,986	23,812,886
Non-Tax Revenues—			Non-Tax Revenues—		
Refunds of previous years' expenditures—			Return on investments	24,325,300	27,161,592
Adjustments of Prior Year's Payables at Year End	2,627,560	2,476,903	Refunds of previous years' expenditures	15,765,362	11,021,477
Repayment of travel advances	559	765	Privileges, licences and permits	7,058,154	4,905,055
Refunds of suppliers accounts	22,167	3,362	Services and service fees	1,592	1,536
Refund of course fees	621	...	Proceeds from sales	8,913	325,843
Refunds—Other Government departments	865	1,304	Proceeds from the disposal of surplus Crown assets	8,164,811	7,198,781
Salary accruals	1,890	...	Other non-tax revenues	10,241,554	7,251,098
Refunds salaries—Other Government departments	...	8,486	Total Non-Tax Revenues	65,565,686	57,865,382
	2,653,662	2,490,820	Total Ministry	89,178,672	81,678,268
Services and service fees—					
Charges to companies for services rendered	1,542	1,526			
Access to information	50	10			
	1,592	1,536			
Proceeds from sales—					
Proceeds from sales of Uniform Classification of Accounts manuals	325	195			
Proceeds from sales of orders and decisions	4,177	...			
	4,502	195			
Proceeds from the disposal of surplus Crown assets	1,108	5,306			
Other non-tax revenues—					
Sundries	65	396			
Total Non-Tax Revenues	2,660,929	2,498,253			
Total Program	2,661,059	2,498,400			

SECTION 24

1994-95

PUBLIC ACCOUNTS

Treasury Board

Secretariat

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Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for managing the Government's financial, human and material resources.

Activity Description

Expenditures management

Developing and communicating policies on expenditure management, finance and accounting, providing a single integrated source of leadership, direction and advice on controllership issues for departments and agencies. On the basis of departmental plans and programs, recommending that the Government accept or modify specific expenditure proposals, in order to:

- reflect the priorities that the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the financial resources, facilities, equipment, materials and supplies are used in operating programs; and
- develop the Estimates for the approval of Parliament.

Personnel management

Developing, communicating and evaluating the personnel, official languages and employment equity policies, regulations, standards, systems and terms and conditions of employment to enable managers to manage the human resources required to carry out Government programs, and the developing and implementing policies that promote

effective employer-employee relations in the Public Service.

Administrative management

Developing, disseminating and reviewing policies, regulations, standards and systems, to improve administrative management in the Public Service and help deliver programs and services efficiently and effectively. It also includes the obligation to define and communicate the responsibilities and capabilities of departments and the Secretariat in all policy areas within the mandate of the Treasury Board.

Information management, systems and technology

Providing an enterprise-wide focus for the prudent but innovative management of information and technology to improve Government services while significantly reducing program delivery and overhead costs. Setting policy and standards for information management and information technology, providing strategic direction for the development of enabling telecommunications, computing and data infrastructure across Government, managing the sharing of systems products across departments, directing the renewal of administrative processes, and supporting the re-engineering of program delivery.

Administration

Including executive direction for the Secretariat; and information, financial, personnel and administrative services.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description

Government contingencies

Provides funding for increased salary costs arising out of negotiated and non-negotiated agreements and other payroll requirements not included in departmental Estimates and for expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description

Public Service insurance

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the unemployment insurance premium reduction.

Public Service pensions

Provides for payments under the *Public Service Pension Adjustment Act* and for employer costs of pension and social security plans to which employees engaged locally outside of Canada are subject.

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
Secretariat							
Central Administration of the Public Service Program							
...	79,582,000	...	...	1	80,686,490	3,607,870	...
...	...	...	4,712,360		...	...	...
...
...	79,582,000	...	4,712,360		...	...	...
...
...	48,645	...	...	(S)	48,645	...	...
...	...	...	...	(S)	...	...	...
...	7,135,000	...	...	(S)	7,135,000	...	...
...	...	...	...	(S)	...	...	...
...	...	...	4,774	(S)	4,774	...	...
...	...	...	4,677		...	4,677	...
...
...	86,765,645	...	4,721,811		87,874,909	3,607,870	88,174,250 ⁽¹⁾
Total Program—Budgetary							
Government Contingencies and Centrally Financed Programs							
...	450,000,000	...	...	5	...	...	...
...	...	...	(33,514,493)		...	...	...
...
...	450,000,000	...	(33,514,493)		...	416,485,507	...
...	...	...	...	6d	...	...	...
...	...	4,712,360	...		...	...	...
...	...	...	(4,712,360)		...	...	...
...	...	4,712,360	(4,712,360)		...	...	...
...	...	4,712,360	(4,712,360)		...	...	...
...	450,000,000	4,712,360	(38,226,853)		...	416,485,507	...
...
...	702,433,000	...	...	10	677,853,773	24,579,227	663,313,392
...	...	...	...	(S)	...	...	...
...	136,000	...	(16,429)		119,571	...	138,143

Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	(9,637,364)	(S)	(9,637,364)	...	...	(1,324,631)
...	702,569,000	...	692,915,207		668,335,980	24,579,227	...	662,126,904
...	1,239,334,645	4,712,360	1,200,888,170		756,210,889	444,672,604	4,677	750,301,154 ⁽¹⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) The previous year's expenditures have been restated to reflect transfers of responsibilities totalling \$1,292,472 from Finance.

	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secretariat																		
Central Administration of the Public Service Program																		
Expenditures management	16,016,000	15,233,881	141,000	215,198	...	...	...	...	...	...	...	...	...	...	...	16,157,000	15,449,079	
Personnel management	26,347,000	24,344,682	437,000	42,972	...	...	...	...	...	...	...	...	...	...	...	26,784,000	24,387,654	
Administrative management	17,329,360	16,993,620	132,000	171,078	10,000	20,000	...	...	...	...	...	...	...	...	...	17,491,360	17,184,698	
Information management, systems and technology Administration	10,823,000	11,000,686	127,000	87,946	6,000	6,000	...	...	...	...	...	...	...	...	...	10,956,000	11,094,632	
	19,914,096	19,465,811	36,000	151,035	149,000	142,000	...	...	...	...	...	...	...	...	...	20,099,096	19,758,846	
Total Program—Budgetary	90,429,456	87,038,680	893,000	668,229	165,000	168,000	...	...	...	...	...	...	...	...	...	91,487,456	87,874,909	
Government Contingencies and Centrally Financed Programs																		
Government contingencies	416,485,507	...	...	...	...	...	...	...	...	...	...	...	...	...	...	416,485,507	...	...
Total Program—Budgetary	416,485,507	...	...	...	...	...	...	...	...	...	...	...	...	...	...	416,485,507	...	...
Employer Contributions to Insurance Plans Program																		
Public Service insurance	748,742,000	720,013,558	...	...	202,000	208,461	67,875,000	64,353,073	...	...	...	...	...	...	...	681,069,000	655,868,946	
Public Service pensions	11,726,636	12,347,463	...	...	119,571	119,571	...	...	...	...	...	...	...	...	...	11,846,207	12,467,034	
Sub-total	760,468,636	732,361,021	...	...	321,571	328,032	67,875,000	64,353,073	...	...	...	...	...	...	...	692,915,207	668,335,980	
Revenues credited to the vote	(67,875,000)	(64,353,073)	...	...	...	...	(67,875,000)	(64,353,073)	...	...	...	...	...	...	...	...	...	...
Total Program—Budgetary	692,593,636	668,007,948	...	...	321,571	328,032	...	...	...	...	...	...	...	...	...	692,915,207	668,335,980	
Total Ministry—Budgetary	1,199,508,599	755,046,628	893,000	668,229	486,571	496,032	...	...	...	...	...	...	...	...	...	1,200,888,170	756,210,889	

Transfer Payments

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	149,000	...	...	...	...	149,000	Secretariat					
							Central Administration of the Public Service Program						
							Grants						
							Administration						
							Conference Board of Canada						
...	149,000	...	...	...	...	149,000	142,000	7,000	...	149,000		
...	149,000	...	...	...	...	149,000	142,000	7,000	...	149,000		
							Contributions						
							Administrative management						
							Contribution to the Canadian Standards Association						
...	16,000	...	...	(6,000)	...	10,000	20,000	(10,000)	...	6,000		
							Information management, systems and technology						
							Contribution to the Canadian Standards Association						
...	...	...	...	6,000	...	6,000	6,000	...	...	...
...	16,000	...	...	...	...	16,000	26,000	(10,000)	...	6,000		
							Program Summary by Activity						
							Administrative management						
...	16,000	...	...	(6,000)	...	10,000	20,000	(10,000)	...	6,000		
							Information management, systems and technology						
...	...	...	...	6,000	...	6,000	6,000	...	...	...
...	149,000	...	...	149,000	...	149,000	142,000	7,000	...	149,000		
...	165,000	...	...	...	...	165,000	168,000	(3,000)	...	155,000		
							Employer Contributions to Insurance Plans Program						
							Grants						
							Public Service insurance						
							Payments, in the nature of Worker's Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty						
...	200,000	...	...	...	...	200,000	206,512	(6,512)	...	195,486		
							Special Indemnity Plan for spouses of Canadian Forces attachés						
...	2,000	...	...	...	...	2,000	1,949	51	...	1,919		
...	202,000	...	...	...	...	202,000	208,461	(6,461)	...	197,405		

Public Service pensions									
(S) Public Service Pension Adjustment									
...	136,000	...	...	...	(16,429)	119,571	Act	119,571	...
...	136,000	...	...	...	(16,429)	119,571	...	119,571	138,143
...	202,000	...	...	...	...	202,000	Public Service insurance	208,461	197,405
...	136,000	...	...	...	(16,429)	119,571	Public Service pensions	119,571	138,143
...	338,000	...	...	...	(16,429)	321,571	Total Program	328,032	335,548
...	503,000	...	...	...	(16,429)	486,571	Total Ministry	496,032	490,548

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Secretariat				
Employer Contributions to Insurance Plans Program				
Budgetary (respendable revenues)				
Public Service Insurance				
Receipts from revolving funds	67,875,000	64,353,073	62,748,285	
Total Ministry—Budgetary	67,875,000	64,353,073	62,748,285	

Revenues

	Current year	Previous year
	\$	\$
Secretariat		
Central Administration of the Public Service Program		
Tax Revenues—		
Goods and services tax	628,622	589,765
Total Tax Revenues	628,622	589,765
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	87,167	50,403
Refund of previous years' expenditures—Capital purchase	...	9,943
Adjustments of Prior Year's Payables at Year End	31,501	1,379,943
	118,668	1,440,289
Services and service fees—		
Access to information requests	175	320
Proceeds from sales	150	...
Proceeds from the disposal of surplus Crown assets	4,677	...
Other non-tax revenues—		
Parking fees	8,179,197	8,371,952
Recovery of employee benefits	25,632	39,694
Recovery of costs by employee pay deductions	4,828	618
Disciplinary penalties	58,290	24,155
Recovery of expenditures	12,250	...
Miscellaneous	110,079	37,135
	8,390,276	8,473,554
Total Non-Tax Revenues	8,513,946	9,914,163
Total Ministry	9,142,568	10,503,928

SECTION 25

1994-95

PUBLIC ACCOUNTS

Veterans Affairs

CONTENTS

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Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans, their dependants and other eligible persons.

Activity Description

Health care

The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, health care assessments, social welfare counselling, prosthetic services and related training, allowances and ancillary benefits.

Pensions

Administration and payment of pensions and benefits for disability and death in accordance with the *Pension Act*, the *Veterans Benefit Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act*, *Flying Accidents Compensation Regulations*, and related Acts and Orders.

Economic support

Administration of matters relating to the financial support and other special programs for veterans, their dependants and certain other specified persons. These benefits include: payments under the *War Veterans Allowance Act* and in accordance with Part IX of the *Merchant Navy Veteran and Civilian War-related Benefits Act* and supplementary financial assistance on the basis of need; educational assistance for veterans and the pensioned children of deceased veterans; specialized

Bureau of Pensions Advocates Program

Objective

To ensure that persons seeking to establish claims under the *Pension Act* and related statutes or making an appeal under the *War Veterans Allowance Act* have access to an independent professional legal service providing a solicitor and client relationship.

Activity Description

Pensions

This Bureau provides legal aid to persons seeking to establish claims under the *Pension Act*, R.S. 1985, c. P-6, and allied statutes and orders or an appeal to the Veterans Appeal Board. This service is provided by professional advocates and support staff in 20 district offices located throughout Canada. The Bureau must accept all requests for assistance from eligible veterans or dependants of deceased veterans. The services of the Bureau are free but applicants may employ a private lawyer at their own expense or be represented by a service officer of an accredited veterans' organization.

Veterans Appeal Board Program

Objective

To provide a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their respective dependants in order to ensure they receive the full benefits they are entitled to under the *Pension Act*, the *War Veterans Allowance Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and related statutes.

welfare services for blind, deaf and paraplegic veterans; special housing assistance for veterans. Operation of two sheltered workshops to produce poppy emblems and memorial wreaths for the Royal Canadian Legion Poppy Day Campaign and various memorial occasions.

Departmental administration

Operation of the offices of the Secretary of State (Veterans) Deputy Minister, two Assistant Deputy Ministers and the managerial support functions of finance, personnel, management services, corporate services, communications, audit, security services, along with the coordination of access to information and privacy and carrying out the property management functions.

Canadian Pension Commission Program

Objective

To award disability pensions and associated benefits provided by the various statutory instruments under which it operates as compensation for disability or death related to military or other qualified service.

Activity Description

Pensions

Adjudicates and sets adjudicative policy under the *Pension Act*, the *RCMP Superannuation and Pension Continuation Acts*, Parts I to X of the *Merchant Navy Veteran and Civilian War-related Benefits Act* and various other Acts, Orders and Regulations. The Commission also administers and manages the War Veterans Distress Fund and other trust funds.

Activity Description

Pensions

Provides a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their dependants on decisions rendered by the Entitlement and/or Assessment Boards of the Canadian Pension Commission and on appeals to rulings made by the Department of Veterans Affairs under the *Pension Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and the *War Veterans Allowance Act* respectively as well as other related statutes. The Board also interprets this legislation and is the final appeal level within Veterans Affairs.

Ministry Summary

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote					
	Main Estimates	Supplementary Estimates	\$				\$	\$	\$	\$	\$
...	527,148,000	527,148,000	1	Department Veterans Affairs Program Operating expenditures Transfer to: Vote 10 Vote 15					
...	(45,689)	(45,689)							
...	(194,235)	(194,235)							
...	527,148,000	...	(239,924)	526,908,076	5	Total—Vote 1	496,835,776	30,072,300	...	490,096,378	
...	1,527,899,000	...	...	1,527,899,000	(S)	Grants and contributions Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i> Returned soldiers insurance actuarial liability adjustment (<i>Returned Soldiers' Insurance Act</i>) Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	1,445,125,917	82,773,083	...	1,443,480,352
...	12,000	...	(11,505)	495	(S)		495	...	...	...
...	10,000	...	(10,000)	...	(S)		...	...	...	...
...	539,000	...	(229,307)	309,693	(S)	Contributions to employee benefit plans	309,693	...	...	371,934
...	17,438,000	...	...	17,438,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	17,438,000	...	...	17,472,000
...	...	...	117,524	117,524	(S)	Court awards	93,083	...	24,441	146,677
...	...	...	5,500	5,500	(S)	Refunds of amounts credited to revenues in previous years	5,500	...	...	...
...	...	...	239,548	239,548	(S)	Appropriations not required for the current year	239,548	...	...	216,342
...	...	...	...	...		Total budgetary	...	...	...	17,431
...	2,073,046,000	...	(128,164)	2,072,917,836	(S)	(L) Loans to the <i>Veterans' Land Act</i> Fund pursuant to the <i>Veterans' Land Act</i> , Parts I, II and III as amended by Vote L55, <i>Appropriation Act No. 3</i> , 1970. Limit \$605,000,000 (Net)	1,960,048,012	112,845,383	24,441	1,951,801,114	
580,739,583	...	...	...	580,739,583			(7,479,712)	...	588,219,295	(10,667,183)
...	2,073,046,000	...	(128,164)	2,072,917,836		Total Program—Budgetary	1,960,048,012	112,845,383	24,441	1,951,801,114	
580,739,583	...	...	...	580,739,583		Non-budgetary	(7,479,712)	...	588,219,295	(10,667,183)

Canadian Pension Commission Program

10	Program expenditures	4,214,000	...	...	4,214,000	10d	Program expenditures	4,214,000	...	...	4,214,000	...	...	4,537,015
10d	Transfer of \$45,689 from Veterans Affairs	...	...	...	45,689	1	Transfer of \$45,689 from Veterans Affairs	...	...	...	45,689	...	...	438,000
	Vote 1	...	...	...	50,000	...	Vote 1	...	...	...	50,000	...	...	...
	Transfer from: Vote 1	...	...	...	50,000	...	Transfer from: Vote 1	...	...	...	50,000	...	...	...
	TB Vote 5 ⁽¹⁾	50,000	...	TB Vote 5 ⁽¹⁾	50,000	...	...	...
(S)	Total—Vote 10	4,214,000	1	95,689	4,309,690	1	Total—Vote 10	4,214,000	...	...	4,309,690	...	...	4,537,015
	Contributions to employee benefit plans	446,000	...	...	446,000	...	Contributions to employee benefit plans	446,000	...	...	446,000	...	...	438,000
	Total Program—Budgetary	4,660,000	1	95,689	4,755,690	1	Total Program—Budgetary	4,694,810	60,880	...	4,755,690	...	...	4,975,015
Bureau of Pensions Advocates Program														
15	Program expenditures	6,623,000	...	...	6,623,000	15d	Program expenditures	6,623,000	...	...	6,623,000	...	...	6,694,077
15d	Transfer of \$194,235 from Veterans Affairs	...	...	...	194,235	1	Transfer of \$194,235 from Veterans Affairs	...	...	...	194,235	...	...	765,000
	Vote 1	...	...	...	194,235	...	Vote 1	...	...	...	194,235	...	...	259
(S)	Total—Vote 15	6,623,000	1	194,235	6,817,236	1	Total—Vote 15	6,723,621	93,615	...	6,817,236	...	...	6,694,077
	Contributions to employee benefit plans	783,000	...	...	783,000	...	Contributions to employee benefit plans	783,000	...	...	783,000	...	...	765,000
	Appropriations not required for the current year	...	...	...	...	...	Appropriations not required for the current year	...	...	...	...	...	...	259
	Total Program—Budgetary	7,406,000	1	194,235	7,600,236	1	Total Program—Budgetary	7,506,621	93,615	...	7,600,236	...	...	7,459,336
Veterans Appeal Board Program														
20	Program expenditures	2,826,000	...	...	2,826,000	20	Program expenditures	2,802,100	23,900	...	2,826,000	...	...	3,084,049
(S)	Contributions to employee benefit plans	344,000	...	...	344,000	...	Contributions to employee benefit plans	344,000	...	...	344,000	...	...	319,000
	Total Program—Budgetary	3,170,000	...	...	3,170,000	...	Total Program—Budgetary	3,146,100	23,900	...	3,146,100	...	...	3,403,049
Total Ministry—Budgetary														
2	Budgetary	2,088,282,000	2	161,760	2,088,443,762	2	Budgetary	1,975,395,543	113,023,778	24,441	1,967,638,514	...	...	1,967,638,514
...	Non-budgetary	...	...	...	580,739,583	...	Non-budgetary	(7,479,712)	...	588,219,295	(10,667,183)	...	...	(10,667,183)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authority available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Department	Operating			Capital			Transfer payments			Revenues credited to the vote			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Veterans Affairs Program																		
Health care	462,412,531	421,106,746		2,785,000	3,582,743		213,730,000	195,045,459		...	...		...	...		678,927,531	619,734,948	
Pensions	19,063,431	19,148,296		74,000	703,478		1,150,617,000	1,113,184,313		...	...		...	...		1,133,036,087	1,133,036,087	
Economic support	26,118,740	23,609,876		153,000	1,283,072		163,861,693	137,205,838		...	...		...	...		190,133,433	162,098,786	
Departmental administration—																		
Budgetary	33,993,946	43,486,387		108,000	1,691,309		495	495		...	...		...	...		34,102,441	45,178,191	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		580,739,583	580,739,583	
Total Program—	541,588,648	507,351,305		3,120,000	7,260,602		1,528,209,188	1,445,436,105		...	...		...	...		2,072,917,836	1,960,048,012	
Budgetary	...	...		...	...		...	...		...	...		...	...		580,739,583	580,739,583	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		(7,479,712)	(7,479,712)	
Canadian Pension Commission																		
Program																		
Pensions	4,726,690	4,690,666		29,000	4,144		...	...		...	...		...	...		4,755,690	4,694,810	
Total Program—Budgetary	4,726,690	4,690,666		29,000	4,144		...	...		...	...		...	...		4,755,690	4,694,810	
Bureau of Pensions Advocates																		
Program																		
Pensions	7,545,236	7,486,842		55,000	19,779		...	...		...	...		...	...		7,600,236	7,506,621	
Total Program—Budgetary	7,545,236	7,486,842		55,000	19,779		...	...		...	...		...	...		7,600,236	7,506,621	
Veterans Appeal Board																		
Program																		
Pensions	3,146,000	3,021,294		24,000	124,806		...	...		...	...		...	...		3,170,000	3,146,100	
Total Program—Budgetary	3,146,000	3,021,294		24,000	124,806		...	...		...	...		...	...		3,170,000	3,146,100	
Total Ministry—																		
Budgetary	557,006,574	522,550,107		3,228,000	7,409,331		1,528,209,188	1,445,436,105		...	...		...	...		2,088,443,762	1,975,395,543	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		580,739,583	(7,479,712)	

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Department											
Veterans Affairs Program											
Grants											
Health care											
Grants to various provinces concerning the provision of prosthetic services to veterans											
...	200,000	...	...	...	...	200,000		53,204	146,796	...	201,813
...	1,500,000	...	...	...	...	1,500,000		1,053,995	446,005	...	1,228,060
...	1,700,000	...	...	...	...	1,700,000		1,107,199	592,801	...	1,429,873
Pensions											
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45/8848 of November 22, 1944, which shall be subject to the <i>Pension Act</i> ; for compensation for former prisoners of war under the <i>Pension Act</i> ; Newfoundland special awards and burial grants											
...	1,149,726,000	...	...	...	...	1,149,726,000		1,112,435,179	37,290,821	...	1,102,337,177
Payments under the Flying Accidents Compensation Regulations											
...	750,000	...	...	...	...	750,000		689,950	60,050	...	672,679
...	71,000	...	...	...	...	71,000		21,945	49,055	...	18,166
...	1,150,547,000	...	...	...	...	1,150,547,000		1,113,147,074	37,399,926	...	1,103,028,022
Economic support											
War Veterans Allowances and Civilian War Allowances											
...	132,712,000	...	...	...	...	132,712,000		107,413,810	25,298,190	...	129,765,855
Assistance in accordance with the provisions of the Assistance Fund Regulations											
...	2,000,000	...	...	(151,115)	...	1,848,885		1,550,187	298,698	...	1,651,880
...	18,000	...	...	...	...	18,000		18,000	...	...	...
...	9,000	...	...	...	...	9,000		9,000	...	...	9,000
...	1,000	...	...	...	...	1,000		1,000	...	...	1,000
Other benefits:											
Children of deceased veterans education assistance											
...	400,000	...	...	...	...	400,000		307,977	92,023	...	315,803
...	700,000	...	...	150,000	...	850,000		751,502	98,498	...	636,754

Transfer Payments—Concluded

Source of authorities													Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year					Available for use in subsequent years				
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Used in the current year		Variance under or (over)	Used in the current year	Variance under or (over)	Used in the current year						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
...	390,000	...	...	...	...	390,000	388,997	1,003	...	...	386,933	...	...	...
...	2,000	...	...	...	...	2,000	...	2,000	...	...	...	...	...	...
...	21,622,000	...	...	...	...	21,622,000	21,047,897	574,103	...	...	19,566,680	...	...	...
...	5,648,000	...	...	...	...	5,648,000	5,356,660	291,340	...	...	5,267,642	...	...	...
...	50,000	...	...	1,115	...	51,115	51,115	...	...	...	47,168	...	...	...
...	10,000	...	...	...	(10,000)	...	...	...	...	...	...	...	...	...
...	539,000	...	...	...	(229,307)	309,693	309,693	...	...	...	371,934	...	...	...
...	164,101,000	...	...	...	(239,307)	163,861,693	137,205,838	26,655,855	...	...	158,038,649	...	...	...
Departmental administration Payments under the <i>War Service Grants Act</i> :																	
...	2,000	...	...	...	(2,000)	...	...	...	...	...	...	...	...	...
...	10,000	...	...	...	(9,505)	495	495	...	...	...	...	...	...	...
...	12,000	...	...	...	(11,505)	495	495	...	...	...	...	...	...	...
...	1,316,360,000	...	...	...	(250,812)	1,316,109,188	1,251,460,606	64,648,582	...	...	1,262,496,544	...	...	...
Contributions Health care																	
...	177,600,000	...	...	...	...	177,600,000	162,342,814	15,257,186	...	...	168,447,852	...	...	...
...	34,430,000	...	...	...	...	34,430,000	31,595,446	2,834,554	...	...	12,874,768	...	...	...
...	212,030,000	...	...	...	...	212,030,000	193,938,260	18,091,740	...	...	181,322,620	...	...	...

...	70,000	...	...	...	70,000	Pensions		...	37,239	32,761	...	33,122
...	...	...	...	...	...	Compensation for loss of earnings		...	...	...	...	...
...	212,100,000	...	...	...	212,100,000	Total—Contributions		...	193,975,499	18,124,501	...	181,355,742
...	Program Summary by Activity							...
...	213,730,000	...	...	...	213,730,000	Health care		...	195,045,459	18,684,541	...	182,752,493
...	1,150,617,000	...	...	...	1,150,617,000	Pensions		...	1,113,184,313	37,432,687	...	1,103,061,144
...	...	...	...	...	(239,307)	Economic support		...	137,205,838	26,655,855	...	158,038,649
...	164,101,000	...	...	...	163,861,693	Departmental administration		...	495	...	...	...
...	12,000	...	...	...	(11,505)	...		...	...	...	...	...
...	1,528,460,000	...	...	...	(250,812)	Total Program		...	1,445,436,105	82,773,083	...	1,443,852,286
...	...	...	...	...	(250,812)	Total Ministry		...	1,445,436,105	82,773,083	...	1,443,852,286

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Department				
Veterans Affairs Program				
Non-budgetary (responsible receipts)				
Veterans' Land Act Fund—Advances				
Repayment of loans	...	9,052,329	12,831,157	
Total Program—Non-budgetary	...	9,052,329	12,831,157	
Total Ministry—Non-budgetary	...	9,052,329	12,831,157	

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Department				
Veterans Affairs Program				
Tax Revenues—				
Goods and services tax	36,775		34,813	
Total Tax Revenues	36,775		34,813	
Non-Tax Revenues—				
Return on investments—				
Loans, investments and advances—				
Veterans' Land Act Fund—Advances	1,311,978		1,842,952	
Refunds of previous years' expenditures—				
Refunds—War veterans allowance	1,263,133		1,580,534	
Refunds—Other capital	...		1,000	
Refunds—Pensions	2,081,431		2,476,864	
Refunds—Other grants and contributions	689,043		251,786	
Adjustments of Prior Year's Payables at Year End	480,548		1,670,510	
Refunds of operating and maintenance funds	465,586		716,363	
Recovery of losses of money	10,721		6,923	
Recovery of services to foreign veterans	369		...	
Services and service fees—				
Provincial hospital insurance plans for in-patient hospital services	4,990,831		6,703,980	
Other in-patient hospital services	24,053,101		22,757,345	
Medical services	14,853,692		17,685,137	
Meals	177,460		243,231	
	363,402		348,133	
Proceeds from sales—				
Manufacture of Remembrance Day poppies (Vetcraft)	39,447,655		41,033,846	
Sundry	1,523,740		1,440,079	
	1,782		1,975	
Proceeds from the disposal of surplus Crown assets	1,525,522		1,442,054	
	117,524		146,677	

	Current year	Previous year
	\$	\$
Other non-tax revenues—		
Recovery of pensions from foreign governments	3,431,510	2,783,756
Rental of space in hospitals	17,136	60,149
Recovery of service to foreign veterans	620,614	631,412
Sundry	133,501	114,281
Total Non-Tax Revenues	4,202,761	3,589,598
Total Program	51,596,271	54,759,107
Canadian Pension Commission Program		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of operating and maintenance funds	...	230
Total Program	...	230
Bureau of Pensions Advocates Program		
Non-Tax Revenues—		
Refunds of previous years' expenditures—		
Refunds of operating and maintenance funds	1,219	419
Proceeds from the disposal of surplus Crown assets	...	259
Total Program	1,219	678
Total Department	51,634,265	54,794,828
Ministry Summary		
Tax Revenues—		
Goods and services tax	36,775	34,813
Total Tax Revenues	36,775	34,813
Non-Tax Revenues—		
Return on investments	1,311,978	1,842,952
Refunds of previous years' expenditures	4,992,050	6,704,629
Services and service fees	39,447,655	41,033,846
Proceeds from sales	1,525,522	1,442,054
Proceeds from the disposal of surplus Crown assets	117,524	146,936
Other non-tax revenues	4,202,761	3,589,598
Total Non-Tax Revenues	51,597,490	54,760,015
Total Ministry	51,634,265	54,794,828

SECTION 26

1994-95

PUBLIC ACCOUNTS

Western Economic Diversification

CONTENTS

Program objective and activity description
Ministry summary
Program by activity
Transfer payments
Revenues

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Objective

To promote economic diversification in western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Activity Description*Western Economic Diversification*

To more effectively guide, in close cooperation with western stakeholders, federal Government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	\$	\$								\$
...	29,674,000	...	...	29,674,000	1	Operating expenditures	25,405,754	4,268,246	...	26,483,039
...	406,311,000	...	...	406,311,000	5	Grants and contributions				
...	...	1	...	1	5b	Grants				
...	406,311,000	1	...	406,311,001		Total—Vote 5	220,779,253	185,531,748	...	141,839,129
...	14,000,000	...	(10,535,726)	3,464,274	(S)	Liabilities under the <i>Small Business Loans Act</i>	3,464,274	...	...	2,944,550
...	2,223,000	...	...	2,223,000	(S)	Contributions to employee benefit plans	2,223,000	...	...	2,201,000
184	...	...	2,305	2,489	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,061	...	428	4,572
...	...	...	13,467	13,467	(S)	Refunds of amounts credited to revenues in previous years	13,467	...	...	2,123
...	...	...	...	...		Appropriations not required for the current year	...	...	...	17,431
184	452,208,000	1	(10,519,954)	441,688,231		Total Ministry—Budgetary	251,887,809	189,799,994	428	173,491,844

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

Program by Activity

	Operating		Capital		Transfer payments		Revenues credited to the vote		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Western Economic Diversification	31,309,956	27,208,283	603,000	435,999	409,775,275	224,243,527	...	...	...	...	441,688,231	251,887,809
Total Ministry—Budgetary	31,309,956	27,208,283	603,000	435,999	409,775,275	224,243,527	...	...	...	...	441,688,231	251,887,809

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers			Disposition of authorities			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	5,000,000	...	...	(5,000,000)	...	...	...	...	...
...	...	1	...	38,200,000	...	38,200,001	38,200,000	1	5,000,000
...	5,000,000	1	...	33,200,000	...	38,200,001	38,200,000	1	5,000,000
Grants									
Grants for the Western Diversification Program									
...	217,992,000	...	...	(33,200,000)	...	184,792,000	85,542,072	99,249,928	136,839,129
...	183,319,000	...	...	...	...	183,319,000	97,037,181	86,281,819	...
...	14,000,000	...	...	...	(10,535,726)	3,464,274	3,464,274	...	2,944,350
...	415,311,000	...	...	(33,200,000)	(10,535,726)	371,575,274	186,043,527	185,531,747	139,783,679
...	420,311,000	1	...	...	(10,535,726)	409,775,275	224,243,527	185,531,748	144,783,679
Contributions									
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada									
Contributions to the Western provinces under the Canada Infrastructure Works Agreements									
(S) Liabilities under the <i>Small Business Loans Act</i>									
Total—Contributions									
Total Ministry									

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Tax Revenues—		
Goods and services tax	1,237	6,269
Total Tax Revenues	1,237	6,269
Non-Tax Revenues—		
Return on investments—		
Loans, investments and advances—		
Special areas and highways agreement—Interest	306,307	356,649
Refunds of previous years' expenditures—		
Refunds—Transfer payments—Capital assistance	43,352,919	39,165,339
Refunds—Transfer payments—Other	5,534,980	637,410
Refunds—Operating	118,880	25,876
Adjustments of Prior Year's Payables at Year End	5,270,910	5,927,071
	54,277,689	45,755,696
Services and service fees—		
<i>Small Business Loans Act</i> —Loan guarantee fees	20,669,940	12,536,834
Proceeds from the disposal of surplus Crown assets	2,305	4,756
Other non-tax revenues	996,564	557,543
Total Non-Tax Revenues	76,252,805	59,211,478
Total Ministry	76,254,042	59,217,747

SECTION 27

1994-95

PUBLIC ACCOUNTS

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Prepared by the
Receiver General for Canada

Public Accounts of Canada

1995

Volume II

Part II

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INTRODUCTION TO THE *PUBLIC ACCOUNTS*

Nature of the *Public Accounts*

The *Public Accounts* is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts*

The *Public Accounts* is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);

- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and/or acquisition of land, buildings and works (Section 6);
- construction and/or acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

Ministerial Structure in the 1994-95 *Public Accounts*

The 1994-95 *Public Accounts* refers to the new nomenclature that resulted from major reorganizations announced in the previous fiscal year although newly established ministries or new names of ministries may not all have yet received legislative approval.

SECTION 1

1994-95

PUBLIC ACCOUNTS

Financial Statements of Revolving Funds

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Architectural, Engineering and Realty Services Revolving Fund

MANAGEMENT REPORT

Public Works and Government Services Canada (PWGSC) is charged with the responsibility of fostering the cost effective and efficient delivery of integrated common products and services to Government. The Department provides central and common products and services which are mandatory under Government policy, and offers optional common products and services at competitive market rates.

We have prepared the accompanying financial statements of the Architectural, Engineering and Realty Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year, except for activities relating to Corporate and Administrative Services as disclosed in Note 1. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch (since July 24, 1995), develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Branch maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems and financial statements have evolved over the years to meet changing conditions.

Approved by:

L. SAINT-LAURENT

*Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)*

October 11, 1995

Architectural, Engineering and Realty Services Revolving Fund —Continued

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss: (Note 1)				
Operations	(20,201,000)	(56,419,887)	(28,181,000)	(19,726,259)
Special initiatives		(2,339,000)		(3,135,307)
Activities in support of broader Government objectives	(2,574,000)	(2,574,000)	(3,349,000)	(2,868,309)
		(61,332,887)		(25,729,875)
Add: items not requiring use of funds				
amortization—Non-recoverable portion		7,646,224		7,169,339
amortization—Recoverable from OGD's		751,000		614,000
amortization—Corporate and Administrative Services				6,921,619
amortization—Special initiatives				81,348
		8,397,224		14,786,306
Operating use of funds	(22,775,000)	(52,935,663)	(31,530,000)	(10,943,569)
Recovery from Vote 1—AE&RSRF—Operating loss (Note 1)				
Net operating loss	20,201,000	18,722,000	22,181,000	19,726,259
Special initiatives			6,000,000	6,000,000
	20,201,000	18,722,000	28,181,000	25,726,259
Recovery from Vote 5—AE&RSRF—Activities in support of broader				
Government objectives (Note 1)	2,574,000	2,574,000	3,349,000	2,868,309
Net capital acquisitions		(6,127,063)	(950,000)	(16,244,450)
Special initiatives (Note 1)				(2,864,693)
Working capital change		34,193,140		38,741,662
Other items		19,788,473		(20,304,271)
Authority provided (used)		16,214,887	(950,000)	16,979,247

The accompanying notes are an integral part of the financial statements.
Cash Basis of Accounting.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Debit balance in the accumulated net		
charge against the Fund's authority account	(42,730,503)	(20,325,622)
Add: PAYE charges against the appropriation		
account after March 31	120,794,399	123,888,099
Less: amounts credited to the appropriation		
account after March 31	60,375,605	69,659,299
Net authority used, end of year	17,688,291	33,903,178
Authority limit	450,000,000	450,000,000
Unused authority carried forward	432,311,709	416,096,822

The accompanying notes are an integral part of the financial statements.
Cash Basis of Accounting.

Architectural, Engineering and Realty Services Revolving Fund —Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND EVALUATION
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Architectural, Engineering and Realty Services Revolving Fund as at March 31, 1995 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Architectural, Engineering and Realty Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Architectural, Engineering and Realty Services Revolving Fund as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
September 14, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	(Unaudited) 1994	LIABILITIES	1995	(Unaudited) 1994
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	54,028,449	68,390,372	Government of Canada	4,142,475	4,623,470
Outside parties	32,341,227	41,386,021	Outside parties		
	86,369,676	109,776,393	Accounts payable.....	119,256,947	122,571,364
Consumable stores inventory.....	2,052,413	1,911,821	Accrued salaries and benefits	17,988,433	22,687,570
Prepaid expenses.....	15,151	115,115	Deferred revenues and recoveries	894,144	1,963,803
Work in process.....	940,703	1,304,357	A&ES Liability Risk Fund	2,985,505	
	89,377,943	113,107,686	Current portion of long-term debt (Note 7)	21,042,100	4,000,000
Capital (Notes 5 - 6)				166,309,604	155,846,207
At cost	77,363,113	144,620,272	Long-term		
Less: accumulated amortization.....	46,866,464	85,383,591	Provision for employee termination benefits	40,103,818	36,823,782
	30,496,649	59,236,681	Allowance for compensation.....	13,271,575	
				53,375,393	36,823,782
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	(42,730,503)	(20,325,622)
			Accumulated deficit.....	(57,079,902)	
				(99,810,405)	(20,325,622)
	119,874,592	172,344,367		119,874,592	172,344,367

The accompanying notes are an integral part of the financial statements.

Architectural, Engineering and Realty Services Revolving Fund —Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1995

	1995	(Unaudited) 1994
	\$	\$
Revenues		
Inventory management fees	63,974,840	63,297,385
Project revenues	281,880,023	285,768,403
Payroll recoveries at direct cost	88,312,519	93,392,977
Other income	4,891,676	6,119,148
	439,059,058	448,577,913
Expenses		
Personnel	297,903,562	304,377,921
Workforce adjustment	10,927,420	11,086,034
Transportation and communications	7,346,977	8,550,759
Information	730,414	790,593
Professional and special services	12,180,702	14,540,838
Occupancy costs	14,704,975	14,941,235
Rentals	1,221,990	1,440,774
Purchased repairs and upkeep	1,190,860	1,716,290
Utilities, materials and supplies	4,795,681	6,154,186
Amortization	7,646,224	7,169,339
Bad debts	42,870	
All other expenditures (Note 8)	7,911,203	1,441,306
	366,602,878	372,209,275
Plus: chargebacks from the Supply and Services Program for corporate and administrative services (Note 3)	98,436,793	97,702,459
	465,039,671	469,911,734
Operating loss before other expenses	(25,980,613)	(21,333,821)
Other expenses		
Miscellaneous expenses (Note 9)	5,038,600	4,396,054
Provision for compensation (Note 10)	30,313,674	
	35,352,274	4,396,054
Net operating loss	(61,332,887)	(25,729,875)

The accompanying notes are an integral part of the financial statements.
Refer to Appendix A for breakdown by activity.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1995

	1995	(Unaudited) 1994
	\$	\$
Balance, beginning of year		(36,195,478)
Net operating loss	(61,332,887)	(25,729,875)
	(61,332,887)	(61,925,353)
Write-off of prior years' deficits (Note 4)		36,195,478
Net assets transferred from C&AS and recal- culation of benefits for RS and A&ES (Note 11)	(17,043,015)	
Recovery of net operating loss from: (Note 1)		
Vote 1—AE&RSRF—Operating loss	18,722,000	22,861,566
Vote 5—AE&RSRF—Activities in support of broader Government objectives	2,574,000	2,868,309
Balance, end of year	(57,079,902)	

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995	(Unaudited) 1994
	\$	\$
Operating activities:		
Net operating loss	(61,332,887)	(25,729,875)
Add: amortization	8,397,224	14,786,306
	(52,935,663)	(10,943,569)
Working capital change	34,193,140	38,741,662
Net financial resources (used) provided by operating activities	(18,742,523)	27,798,093
Investing activities:		
Capital assets (Note 6)		
Acquisitions	(6,127,063)	(16,244,450)
Transfer of C&AS capital assets to Supply and Services Program (Note 11)	22,261,342	
Disposals/adjustments (Net)	4,208,529	1,177,592
	20,342,808	(15,066,858)
Special initiatives (Note 1)		(2,864,693)
Net financial resources provided (used) by investing activities	20,342,808	(17,931,551)
Financing activities:		
Liabilities for employee termination benefits	3,280,036	805,564
Allowance for compensation (Note 2)	13,271,575	
Net assets transferred from C&AS and recal- culation of benefits for RS and A&ES (Note 11)	(17,043,015)	
Recovery from Vote 1—AE&RSRF—Operating loss (Note 1)		
Net operating loss	18,722,000	19,726,259
Special initiatives		6,000,000
	18,722,000	25,726,259
Recovery from Vote 5—AE&RSRF—Activi- ties in support of broader Government objectives (Note 1)	2,574,000	2,868,309
Write-off of prior years' deficits (Note 4)		36,195,478
Net financial resources provided by financing activities	20,804,596	65,595,610
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	22,404,881	75,462,152
Accumulated net charge against the Fund's authority account, beginning of year	20,325,622	(55,136,530)
Accumulated net charge against the Fund's authority account, end of year	42,730,503	20,325,622

The accompanying notes are an integral part of the financial statements.

Architectural, Engineering and Realty Services Revolving Fund —Continued

BREAKDOWN OF THE INCOME STATEMENT BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1995

APPENDIX A

	1995			(Unaudited) 1994		
	Realty services	Architectural and engineering services	Total	Realty services	Architectural and engineering services	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Inventory management fees	63,974,840		63,974,840	63,297,385		63,297,385
Project revenues	110,278,992	171,601,031	281,880,023	109,659,438	176,108,965	285,768,403
Payroll recoveries at direct cost	87,007,257	1,305,262	88,312,519	91,076,049	2,316,928	93,392,977
Other income	3,543,767	1,347,909	4,891,676	4,020,109	2,099,039	6,119,148
	264,804,856	174,254,202	439,059,058	268,052,981	180,524,932	448,577,913
Expenses						
Personnel	174,815,413	123,088,149	297,903,562	180,486,632	123,891,289	304,377,921
Workforce adjustment	3,678,128	7,249,292	10,927,420	2,384,793	8,701,241	11,086,034
Transportation and communications	4,948,036	2,398,941	7,346,977	5,866,122	2,684,637	8,550,759
Information	367,251	363,163	730,414	466,224	324,369	790,593
Professional and special services	7,556,722	4,623,980	12,180,702	7,519,255	7,021,583	14,540,838
Occupancy costs	8,678,562	6,026,413	14,704,975	8,990,130	5,951,105	14,941,235
Rentals	890,293	331,697	1,221,990	1,092,027	348,747	1,440,774
Purchased repairs and upkeep	807,817	383,043	1,190,860	1,417,645	298,645	1,716,290
Utilities, materials and supplies	2,769,715	2,025,966	4,795,681	4,035,468	2,118,718	6,154,186
Amortization	4,105,257	3,540,967	7,646,224	4,023,972	3,145,367	7,169,339
Bad debts	41,070	1,800	42,870			
All other expenditures (Note 8)	758,583	7,152,620	7,911,203	892,036	549,270	1,441,306
	209,416,847	157,186,031	366,602,878	217,174,304	155,034,971	372,209,275
Plus: chargebacks from Supply and Services Program for corporate and administrative services (Note 3)			98,436,793			97,702,459
	209,416,847	157,186,031	465,039,671	217,174,304	155,034,971	469,911,734
Operating (loss) contribution before other expenses	55,388,009	17,068,171	(25,980,613)	50,878,677	25,489,961	(21,333,821)
Other expenses						
Miscellaneous expenses (Note 9)			5,038,600			4,396,054
Provision for compensation (Note 10)			30,313,674			
			35,352,274			4,396,054
Net operating loss			(61,332,887)			(25,729,875)

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995

1. Authority and purpose

Through the 1994-95 Main Estimates, the Public Works Revolving Fund was renamed the Architectural, Engineering and Realty Services Revolving Fund (AE&RSRF).

The Public Works Revolving Fund was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*, to allow the Minister of Public Works Canada (PWC) to make expenditures for undertakings by the Department on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. The Fund has a continuing non-lapsing authority from

Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed \$450,000,000 at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other PWC's departmental programs and to increase the financial authority from \$55 million to \$150 million. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150 million to \$300 million. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300 million to \$450 million.

Architectural, Engineering and Realty Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995—Continued

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Architectural, Engineering and Realty Services (former Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients. Since the program was not self-sufficient, the Department found it necessary to seek funding in the following amounts to partially cover its operating losses, and to fund special initiatives considered essential to achieve the Department's financial target of eliminating the operating deficit of the Services Program by 1996-97:

	\$	
1994-95	18,722,000	
1993-94	22,861,566	plus \$2,864,693 for special initiatives
1992-93	26,848,959	plus \$6,000,000 for special initiatives
1991-92	25,662,240	
1990-91	53,217,391	
1989-90	46,518,751	

Through the 1993-94 and 1994-95 Main Estimates, the Revolving Fund received funding by way of a separate vote, to cover operating expenses in support of activities serving broader Government objectives which are not recovered by revenues.

	Authorized Funding	Actual Expenditures
	\$	\$
1994-95	2,574,000	2,574,000
1993-94	3,349,000	2,868,309

While separate funding was not provided in previous years, expenses were incurred for activities in support of broader Government objectives. These expenses were covered by the Revolving Fund—Operating loss vote and totalled approximately:

	\$
1992-93	3,744,000
1991-92	3,297,000

Prior to the creation of the Department of Public Works and Government Services Canada, all corporate and administrative support expenditures of the former Public Works Canada were directly incurred within the Public Works Revolving Fund. This is reflected in the financial statements for all prior fiscal years up to and including 1993-94. Beginning in 1994-95, the expenditures were incurred under the Supply and Services Program and recovered through charge backs.

2. Significant accounting policies

The (AE&RSRF) is charged with all expenditures of the Services Program (with the exception of the recovery from the AE&RSRF—Operating loss vote, and from the vote for activities in support of broader Government objectives). The AE&RSRF is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices, plus recoveries of salaries and other disbursements, where appropriate.

The financial statements have been prepared using the following accounting policies:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Consumable stores inventory

This account includes only the consumable materiel that is bought and held in stores on behalf of operational managers responsible for property management services and other services. The inventory is comprised of stock items which are categorized accordingly under hardware, electrical, lumber, and plumbing supplies. Inventories of consumable materiel are valued at cost on a first-in, first-out basis.

Work in process

Work in process includes the value of actual labour hours at standard rates multiplied by a billing factor, fees and disbursements incurred for services performed or goods delivered on client projects or on behalf of PWGSC's Real Property Program, less any amounts already billed.

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1988 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1988 are recorded at cost.

Floating marine and related shore-based assets costing less than \$15,000 are treated as expenses in the year of acquisition.

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995—Continued

Capital assets (other than those relating to floating marine and related shore-based facilities) costing less than \$1,000 are expensed in the year of acquisition.

Expenditures which extend the economic life of an asset or increase its capacity are capitalized, except as noted above.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis, to their salvage value over their estimated useful economic life, from the month the asset becomes operational on the following basis:

<u>Floating marine and related shore-based facilities:</u>	<u>Estimated useful economic life:</u>
Dredges and fixed shore-based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years
<u>Other capital assets:</u>	
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

A&ES Liability Risk Fund

The Architectural and Engineering Services (A&ES) Liability Risk Fund is a budget established by A&ES in recognition of the self-assuring nature of Government operation, which can be compared to liability insurance carried by private sector consultants. The purpose of the Liability Risk Fund is to cover potential expenditures which are not part of the day-to-day operating expenditures of A&ES.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in the collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees. The amount of the liability has been established, and is revised annually, using rates determined on an actuarial basis, provided by the Treasury Board.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service over the next four years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date. The accounting policy is to recognize the liability in the year the decision is taken to restructure.

3. Comparative figures

The 1994 comparative figures on the Income Statement have been reclassified to reflect the 1995 presentation. The 1994 revenues and expenses for corporate and administrative services, including the cost re-allocation to Real Property Program, have been extracted from the relevant categories and are reported as charge backs from the Supply and Services Program for corporate and administrative services.

4. Write-off of prior years' deficits—1994

Through the Supplementary Estimates (B) of 1993-94, the Minister was authorized to adjust the accounts of the Revolving Fund by:

- removing an amount of up to \$3,368,523 representing expenditures incurred on behalf of other Government departments, agencies and Crown corporations during the fiscal years 1988-89 to 1990-91 that in the opinion of the Treasury Board could not be recovered; and
- removing an amount of up to \$32,826,955 representing the accumulated operating losses of fiscal years 1988-89 to 1990-91.

5. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Architectural, Engineering and Realty Services (formerly the Public Works) Revolving Fund. As of April 1, 1988, an amount of \$16,547,815, representing net liabilities assumed by the Fund, was charged to

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1995—Continued

the Fund's accumulated net charge against the Fund's authority. Current and capital assets were assumed at their estimated net realizable value and estimated net book value respectively, and long-term liabilities were assumed at their adjusted actuarial values.

The effect of the above is as follows:

	1995	(Unaudited) 1994
	\$	\$
Assets:		
Capital assets (net of amortization).....	36,807,869	36,807,869
Special initiatives	8,864,693	8,864,693
Consumable stores inventory.....	2,746,386	2,746,386
	<u>48,418,948</u>	<u>48,418,948</u>
Liabilities:		
Accumulated unused annual leave	13,588,294	13,588,294
Employee termination benefits	39,376,503	39,376,503
	<u>52,964,797</u>	<u>52,964,797</u>
Net liabilities assumed	<u>4,545,849</u>	<u>4,545,849</u>

6. Capital assets and accumulated amortization

	(Unaudited) Balance at beginning of year	Corporate and administrative services	Restated balance beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$	\$	\$
Capital assets						
Dredges and fixed shore-based facilities.....	19,400,038		19,400,038	417,379	(7,985,678)	11,831,739
Scows, tugs and large survey launches.....	6,878,858		6,878,858	133,494	(1,777,129)	5,235,223
Small survey launches, other floating and related mobile shore-based assets	1,418,115		1,418,115		(36,879)	1,381,236
Vehicles and construction equipment	8,527,820	(3,167,944)	5,359,876	317,335	(757,005)	4,920,206
Tools, machinery, building, EDP and office equipment.....	108,395,441	(55,545,872)	52,849,569	5,258,855	(4,113,715)	53,994,709
	<u>144,620,272</u>	<u>(58,713,816)</u>	<u>85,906,456</u>	<u>6,127,063</u>	<u>(14,670,406)</u>	<u>77,363,113</u>
Accumulated amortization					Adjustments to accumulated amortization as a result of disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$	\$	\$
Dredges and fixed shore-based facilities.....	10,933,087		10,933,087	224,306	(4,839,425)	6,317,968
Scows, tugs and large survey launches.....	3,098,127		3,098,127	68,911	(868,755)	2,298,283
Small survey launches, other floating and related mobile shore-based assets	373,949		373,949	74,816	(30,863)	417,902
Vehicles and construction equipment	6,939,838	(2,837,548)	4,102,290	581,324	(702,200)	3,981,414
Tools, machinery, building, EDP and office equipment.....	64,038,590	(33,614,926)	30,423,664	7,447,867	(4,020,634)	33,850,897
	<u>85,383,591</u>	<u>(36,452,474)</u>	<u>48,931,117</u>	<u>8,397,224</u>	<u>(10,461,877)</u>	<u>46,866,464</u>
Net.....	<u>59,236,681</u>	<u>(22,261,342)</u>	<u>36,975,339</u>		<u>(4,208,529)</u>	<u>30,496,649</u>

Architectural, Engineering and Realty Services Revolving Fund —Concluded

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1995—Concluded

7. Current portion of long-term debt

The current portion of long-term debt is broken down as follows:

	\$
Provision for employee termination benefits	4,000,000
Allowance for compensation	17,042,100
	<u>21,042,100</u>

8. All other expenditures

The major change in this account between 1994 and 1995, results from professional liability claims as well as a provision of approximately \$3 million for the A&ES Liability Risk Fund.

9. Miscellaneous expenses

Miscellaneous expenses represents corrections of errors and adjustments to disbursements, and special projects undertaken which were not part of the normal operating activities.

10. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs over four years, excluding severance pay and unused vacation pay which are recorded separately.

11. Net assets transferred from C&AS and recalculation of benefits for RS and A&ES

With the transfer in 1994-95 of the functions of the corporate and administrative services (C&AS) activity out of the Revolving Fund to the Supply and Services Program, recorded costs and associated accumulated amortization for all assets, accumulated unused annual leave, and employee termination benefits related to C&AS activity have been removed from the Revolving Fund. There was also an adjustment to the employee termination benefits due to the recalculation of these benefits for Realty Services (RS) and Architectural and Engineering Services (A&ES) activities which resulted in basically the same amount as what was removed from the C&AS activity.

The effect of the above is as follows:

	\$
Assets:	
Capital assets (net of amortization)	22,261,342
Liabilities:	
Accumulated unused annual leave	5,218,328
Employee termination benefits:	
Removal of C&AS	8,344,218
Adjustment due to recalculation of benefits for RS and A&ES	(8,344,219)
Total liabilities	5,218,327
Net assets transferred from C&AS and recalculation of benefits for RS and A&ES	<u>17,043,015</u>

A submission will be forwarded to the Treasury Board requesting the authority to re-instate, through the 1995-96 final Supplementary Estimates, the accumulated net charge against the Fund's authority in the Architectural, Engineering and Realty Services Revolving Fund for the net assets transferred to the appropriated vote within the Supply and Services Program and the adjustment to the employee termination benefits due to recalculation of benefits for RS and A&ES.

Canada Communication Group Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canada Communication Group Revolving Fund (CCG) have been prepared by CCG in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with generally accepted Government accounting principles. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements.

Advance payments were received from other Government departments where no goods or services were provided or rendered. These were recorded as deferred revenues. In accordance with Treasury Board direction these advance payments were returned to the Consolidated Revenue Fund.

The decision to transfer the Senior Executive Network segment to CCG was reflected, effective April 1, 1994, in the 1994-95 financial statements. A subsequent decision has been made to discontinue the service. Parts of the Senior Executive Network were transferred to the Government Telecommunications and Informatics Services, at Public Works and Government Services Canada, effective July 1, 1995. The 1994-95 condensed financial information for the Senior Executive Network is provided in Note 11 of the financial statements.

On June 1, 1994, the decision was made to transfer, with effect from April 1, 1994 the operations of Public Relations and Print Contracting Services. The assets and liabilities were transferred at book value to the Supply Operations Services Branch (Optional Services Revolving Fund) of Public Works and Government Services Canada. The financial operations of the transferred organization, Public Relations and Print Contracting Services, are not included in the 1994-95 financial statements of CCG. Note 7 in the notes to the financial statements refers.

In the fall of 1994, an Advisory Committee recommended the privatization of CCG. This recommendation was reflected in the Public Works and Government Services Canada Program Review and was confirmed in the 1994-95 federal Budget announcement of February 27, 1995. The February 1995 Budget announced the privatization of CCG by 1997-98, excluding the Depository Services Program and Reference Canada. The current management plan is to complete privatization by the end of fiscal year 1996-97.

The accompanying financial statements do not include any adjustments relating to the recoverability and classification of assets, the amounts and classification of liabilities or the costs that might result from the privatization process.

CCG experienced a significant loss in 1994-95. An evaluation of operations to achieve efficiencies and reduce service division costs was conducted in February to address the loss.

The Government has taken specific measures to reduce employment in the Public Service. The cost of these restructuring measures, based on individual entitlement, is discussed in Note 12 to the financial statements, and is included in the 1994-95 financial statements as directed by Government accounting policy.

The functional responsibility for integrity and objectivity of these financial statements rests with Government Operational Service, Public Works and Government Services Canada, which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias in the accompanying financial statements, an audit of these financial statements has been conducted on behalf of the audit and evaluation branch of the Department.

CCG maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs.

These financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of CCG as at March 31, 1995, and the results of its operations and the changes in financial position for the year then ended in accordance with generally accepted Government accounting principles.

V. LYNNE PEARSON
Chief executive officer

STEPHEN S. BAKER
Comptroller

September 11, 1995

Canada Communication Group Revolving Fund— Continued

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual *
	\$	\$	\$	\$
Net profit (loss) for the year	4,337,000	(51,508,170)	4,710,000	(13,972,707)
Add: items not requiring use of funds	5,067,000	33,973,483	290,000	5,741,387
Operating source of funds	9,404,000	(17,534,687)	5,000,000	(8,231,320)
Net capital acquisition	(6,000,000)	(6,005,787)	(9,000,000)	(5,226,086)
Working capital change	(3,062,000)	24,406,090	4,000,000	(6,963,993)
Other items	(342,000)	(35,647,011)		(10,699,368)
Authority used		(34,781,395)		(31,120,767)

*Restated for prior period adjustments (Note 10).

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority as per the	37,119,433	51,182,973
1991-92 operating transactions carried forward	48,248,921	48,248,921 ⁽²⁾
Write-off of a portion of the accumulated deficit	(48,248,921) ⁽¹⁾	
Restated accumulated net charge against the Fund's authority	37,119,433	99,431,894
Add: PAYE charged against the appropriation account after March 31	41,543,087	45,791,433
Less: amount credited to the appropriation account after March 31	50,248,648	90,710,575
Net authority used, end of year	28,413,872	54,512,752
Authority limit	100,000,000	100,000,000
Unused authority carried forward	71,586,128	45,487,248

⁽¹⁾ Write-off of a portion of the accumulated deficit, further to the 1994-95 Supplementary Estimates, Vote 24d.

⁽²⁾ The opening balance sheet of April 1, 1992, contained an amount of \$37,126,566 which represented deferred revenue transferred by the Supply Revolving Fund. The cash was received by the Supply Revolving Fund in the 1991-92 fiscal year. This resulted in the accumulated net charge against the Fund's authority not reconciling with the use of authority in the Accounts of Canada. In addition, balances of approximately \$11,122,355 were also inadvertently brought forward to the Canada Communication Group Revolving Fund.

Canada Communication Group Revolving Fund— Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND EVALUATION BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Canada Communication Group as at March 31, 1995 and the statements of operations, cumulative surplus (deficit) and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Canada Communication Group. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Canada Communication Group as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

The 1994 figures included for comparative purposes, prior to any restatement, were reported on by other auditors.

Price Waterhouse
Chartered Accountants

September 6, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994*	LIABILITIES	1995	1994*
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	35,102,433	86,555,778	Government of Canada (Note 8)	26,564,110	4,431,898
Outside parties	3,156,327	2,137,951	Outside parties	15,767,516	44,487,307
Inventories at cost (Note 3)	6,353,866	6,062,922	Subscription deferred revenues	1,480,949	1,520,410
Other	226,068	474,346	Advance payments (Note 8)		23,635,845
	44,838,694	95,230,997	Current portion of allowance for employee termination benefits	364,892	
Capital assets at cost (Note 4)	48,624,366	49,537,746	Current portion of allowance for compen- sation (Note 12)	3,543,447	
Less: accumulated amortization	31,148,438	29,466,319	Current portion of obligations under capital leases (Note 5)	947,171	578,838
	17,475,928	20,071,427		48,668,085	74,654,298
			Long-term		
			Allowance for compensation (Note 12)	25,397,016	
			Allowance for employee termination benefits	2,894,122	2,918,941
			Obligations under capital leases (Note 5)	1,590,518	1,023,948
				29,881,656	3,942,889
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	37,119,433	51,182,973
			Contributed capital (Note 6)	12,631,354	
			Cumulative deficit	(65,985,906)	(14,477,736)
				(16,235,119)	36,705,237
	62,314,622	115,302,424		62,314,622	115,302,424

* Restated for prior period adjustments (Note 10).

Canada Communication Group Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994*
	\$	\$
Sales	119,596,727	272,112,554
Cost of sales	44,120,231	173,522,973
Gross margin	75,476,496	98,589,581
Operating expenses		
Salaries and employee benefits	59,825,434	74,096,557
Accommodation	10,575,630	11,659,871
Amortization of capital assets	6,065,842	4,865,459
Rentals	5,188,270	5,611,699
Repairs, supplies, miscellaneous	4,683,517	3,859,213
Professional and special services	4,680,271	6,725,881
Interest	2,635,284	262,781
Employee termination benefits	2,068,171	1,476,564
Communications	1,281,207	1,670,236
Freight out	1,075,766	1,067,920
Travel and removal	476,299	1,011,051
Other	(511,488)	255,056
Total operating expenses	98,044,203	112,562,288
Net loss from operations	(22,567,707)	(13,972,707)
Provision for compensation (Note 12)	28,940,463	
Net loss for the year	(51,508,170)	(13,972,707)

* Restated for prior period adjustments (Note 10).

STATEMENT OF CUMULATIVE SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Balance, beginning of year, as previously stated	(2,215,102)	7,454,332
Prior period adjustments (Note 10)		
Advance payment adjustment	(1,356,419)	
Accounts receivable adjustment	(10,906,215)	(7,959,361)
Balance, beginning of year, as restated	(14,477,736)	(505,029)
Net loss for the year	(51,508,170)	(13,972,707)
Balance, end of year	(65,985,906)	(14,477,736)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994*
	\$	\$
Funds provided by (used in):		
Operating activities:		
Net loss for the year	(51,508,170)	(13,972,707)
Add (deduct):		
amortization expense	6,065,842	4,865,459
change in allowance for compensation	25,397,016	
change in allowance for termination benefits	(24,819)	767,726
loss on disposal of assets	2,535,444	108,202
	(17,534,687)	(8,231,320)
Changes in current assets and liabilities	24,406,090	(6,963,993)
Net financial resources (used in) provided by operating activities	6,871,403	(15,195,313)
Investing activities:		
Capital asset acquisitions	(6,005,787)	(5,226,086)
Contributed capital	12,631,354	
Net financial resources (used in) provided by investing activities	6,625,567	(5,226,086)
Financing activities:		
Obligations under capital leases	2,686,033	1,262,850
Payments on and change in obligations under capital leases	(2,119,463)	(778,749)
Net financial resources provided by financing activities	566,570	484,101
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	14,063,540	(19,937,298)
Accumulated net charge against the Fund's authority account, beginning of year	(51,182,973)	(31,245,675)
Accumulated net charge against the Fund's authority account, end of year	(37,119,433)	(51,182,973)

* Restated for prior period adjustments (Note 10).

Canada Communication Group Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995

1. Purpose and authority

The Canada Communication Group (CCG) is a Special Operating Agency created in December 1989. CCG's mission is to be a quality-driven organization committed to providing clients across the country with printing, publishing and information management services.

CCG's markets, as identified in its Charter document approved by Treasury Board, are Government departments, agencies and Crown corporations across Canada and their associated international offices as well as any other customer as authorized by legislation or Order-in-Council, such as provincial and municipal governments.

CCG was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates Vote 12c, with an authorized limit of \$100,000,000, effective April 1, 1992. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. Transactions prior to April 1, 1992 relating to CCG operations were included in the wind-up of the Supply Revolving Fund.

2. Significant accounting policies

Revenue recognition

Revenue is primarily recognized as work progresses on individual contracts on the basis of percentage completion. Revenue on certain contracts of a short-term duration is recognized when the contract is completed.

Inventory

Inventory is valued at the lower of cost or net realizable value.

Capital assets and leasehold improvements

Capital assets, leasehold improvements and assets under capital leases with a bargain purchase price option, are recorded at cost and amortized on a straight-line basis over their estimated useful lives starting the year following acquisition. A full year's amortization is taken in the year of disposal. Estimated useful lives range from 5 to 10 years.

Assets under capital leases

Leased assets that do not have a bargain purchase price option are accounted for as acquisitions of assets and assumptions of obligations. The asset is amortized and the obligation, including interest therein, is liquidated over the life of the lease.

Allowance for employee termination benefits

CCG has recorded an allowance for termination benefits which have been earned by employees since April 1, 1991, as provided for under collective agreements. Benefits earned prior to April 1, 1991 and estimated at \$10,000,000 as at March 31, 1995 represent an obligation of CCG and will be funded by Treasury Board.

Allowance for vacation pay

Vacation pay is recorded in the accounts as it accrues to employees. All vacation pay earned but not taken is recorded as a liability.

Allowance for compensation

With respect to the cost of departure incentive programs that were introduced to achieve Government restructuring objectives, the accounting policy is to recognize the liability in the year the decision is taken to restructure.

Pension Plan

Employees of CCG are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CCG to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of CCG and are charged to operations on a current basis. CCG is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the *Supplementary Retirement Benefits Act*.

3. Inventory

	1995	1994
	\$	\$
Finished goods	3,687,118	3,887,503
Raw materials and supplies	2,666,748	2,175,419
	<u>6,353,866</u>	<u>6,062,922</u>

Canada Communication Group Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Continued

4. Capital assets and accumulated amortization

Cost	Balance at beginning of year	Acquisitions	Transfer	Disposals	Adjustment	Balance at end of year
	\$	\$	\$	\$	\$	\$
Production and office equipment	40,076,696	3,017,066	129,739	(6,294,528)	23,852	36,952,825
Capital leases	2,647,807	2,496,616		(56,653)		5,087,770
Leasehold improvements	6,813,243	492,105		(721,577)		6,583,771
Total	49,537,746	6,005,787	129,739	(7,072,758)	23,852	48,624,366

Accumulated amortization	Balance at beginning of year	Acquisitions	Transfer	Disposals	Adjustment	Balance at end of year
	\$	\$	\$	\$	\$	\$
Production and office equipment	(25,591,401)	(3,906,955)	(49,889)	4,102,767		(25,445,478)
Capital leases	(1,113,157)	(1,600,167)		25,881		(2,687,443)
Leasehold improvements	(2,761,761)	(558,720)		304,964		(3,015,517)
Total	(29,466,319)	(6,065,842)	(49,889)	4,433,612		(31,148,438)
Net book value	20,071,427	(60,055)	79,850	(2,639,146)	23,852	17,475,928

5. Obligations under leases

CCG is committed under lease principally for the use of reprographic equipment. Future minimum payments for capital and operating leases are as follows:

	Capital	Operating
	\$	\$
1995-96	1,133,342	1,913,810
1996-97	940,959	1,792,924
1997-98	646,501	1,669,328
1998-99	145,286	1,366,107
1999-2000	7,023	473,188
Total minimum lease payments	2,873,111	7,215,357
Less: imputed interest	335,422	
Obligations under leases	2,537,689	
Current portion	947,171	
Long-term portion	1,590,518	

6. Recognition of contributed capital

The 1994 accumulated net charge against the Fund's authority contained an amount of \$12,631,354 in respect of capital assets which were transferred to the Agency at its inception. Based on the Treasury Board decision 822513 of March 10, 1995, \$12,631,354 of contributed capital was recognized and the accumulated net charge against the Fund's authority was adjusted accordingly.

7. Discontinued operations—Transfer of the Public Relations and Print Contracting Services business segment

On June 1, 1994, a decision was made to transfer, with effect from April 1, 1994, and at book value, the assets and liabilities of CCG's procurement business segment to the Supply Operations Services Branch (Optional Services Revolving Fund) of Public Works and Government Services Canada.

The condensed operating results of the transferred business segment for the year ended March 31, 1994 were as follows:

	\$
Sales	155,541,000
Cost of sales and operating expenses	151,316,000
Net income	4,225,000

The assets and liabilities of the transferred business segment as at March 31, 1994 were as follows:

	\$
Assets	
Current assets	288,699
Capital assets	1,346,301
Total assets	1,635,000
Liabilities	
Current liabilities	682,201
Long-term liabilities	332,363
Total liabilities	1,014,564
Net assets transferred	620,436

Canada Communication Group Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Concluded

8. Repayment of advance payments to the Consolidated Revenue Fund

In period 13, May 1995, in accordance with Treasury Board direction, the unearned balance of advance payments received from other Government departments prior to April 1, 1994 was repaid to the Consolidated Revenue Fund. The amount that was repaid, \$22,085,032, is included on the 1995 balance sheet in accounts payable and accrued liabilities under Government of Canada.

9. Contingencies

Operations

As shown in the accompanying financial statements, CCG has incurred significant losses in 1994 and 1995. In 1994, an audit of CCG's procurement practices performed on behalf of Public Works and Government Services Canada, resulted in the decision to transfer CCG's procurement business segment, a profitable component of CCG, to the Supply Operations Branch of Public Works and Government Services Canada (see Note 7).

The February 1995 Budget announced the privatization of CCG, excluding the Depository Services Program and Reference Canada by 1997-98. The current privatization proposal is to complete privatization by the end of fiscal year 1996-97.

The accompanying financial statements do not include any adjustments relating to the recoverability and classification of assets, the amounts and classification of liabilities or the costs that might result from the privatization process, except as described in Note 12.

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

10. Prior period adjustments

Advance payment adjustment

In prior years, cash receipts totalling \$1,356,419 were incorrectly recognized as revenues rather than recorded as advance payments as at March 31, 1994. These monies were remitted to the Consolidated Revenue Fund as stated in Note 8.

Adjustments and allowances for uncollected accounts receivable of discontinued operations

Accounts receivable relating to the discontinued operations described in Note 7 were left with CCG in accordance with the accountability framework. At March 31, 1995 some of these accounts were still outstanding. Analyses of the aged accounts receivable indicated that some accounts may represent errors and

that inadequate information was available to confirm their collectibility. The analysis has not been completed by Public Relations and Print Contract Services and work to validate the uncollected accounts is continuing. In the circumstances, a valuation allowance of \$10,906,215 has been deducted from accounts receivable. Because the accounts relate to discontinued operations for which no revenues are recorded by CCG in the 1994-95 fiscal year, the amounts have been recorded as a prior period adjustment of sales; \$2,946,854 related to 1993-94 and \$7,959,361 related to 1992-93 and prior years.

11. Subsequent event

As announced on June 29, 1995, parts of the Senior Executive Network were transferred to the Government Telecommunications and Informatics Services, at Public Works and Government Services Canada, effective July 1, 1995. Condensed financial information for the business segment being transferred for the year ended March 31, 1995 is as follows:

	\$
Sales	1,302,727
Cost of sales and operating expenses	2,018,055
Net loss	<u>(715,328)</u>

12. Public Service restructuring

The Government has taken specific measures to reduce employment in the Public Service over the next three years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date.

A financial obligation of \$28,940,463 was accrued to an allowance account. The recording of these special termination costs increased the current year's deficit by \$28,940,463.

13. Related party transactions

Through common ownership, CCG is related to all Government of Canada created departments, agencies and Crown corporations.

Substantially all sales are made to related parties as are payments for accommodation.

14. Insurance

CCG does not carry insurance on either its own property or the property of others held in its warehouse operations. This is in accordance with the Government policy of self-insurance.

15. Income taxes

CCG is not subject to income taxes.

Canadian Intellectual Property Office Revolving Fund

AUDITOR'S REPORT

TO THE DEPUTY MINISTER INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office as at March 31, 1995 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Since this is our initial engagement as auditors of the Canadian Intellectual Property Office, we were not present at the physical inventory taking of patent and trademarks work-in-process at the beginning of the fiscal year and we have not been able to satisfy ourselves as to the percentage of completion of work-in-process at that date by other auditing procedures. Accordingly, we were unable to determine whether adjustments to revenues for the year and opening deficit might be necessary.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to observe the physical inventory taking at the beginning of the fiscal year, as described in the preceding paragraph, the statements of operations and accumulated surplus and changes in financial position present fairly, in all material respects, the results of operations and the changes in financial position of the Canadian Intellectual Property Office for the year then ended in accordance with the accounting principles of the Government of Canada as described in Note 2. Further, in our opinion, the balance sheet presents fairly, in all material respects, the financial position of the Canadian Intellectual Property Office as at March 31, 1995 in accordance with the accounting principles of the Government of Canada as described in Note 2.

KPMG Peat Marwick Thorne
Chartered Accountants

Ottawa, Canada
May 24, 1995

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by the Canadian Intellectual Property Office in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. At the request of the Canadian Intellectual Property Office, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 1995 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

The Canadian Intellectual Property Office maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. The functional responsibility for integrity and objectivity of these financial statements rests with the Canadian Intellectual Property Office which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. The external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

A profit of \$13.5 million was made in this first year of operation of the CIPO Revolving Fund. Part of this profit, \$9.5 million, offsets the opening deficit consisting of liabilities in excess of assets, at inception of the Revolving Fund on April 1, 1994. The current year and any future year surpluses will be reinvested in accordance with the Business Plan to continue the automation of operations. In 1995-96, CIPO will be funding \$11 million for the TECHSOURCE patent automation project and \$1 million for the INTREPID trade-marks automation project.

Special Operating Agency status and the Revolving Fund have permitted CIPO to better manage operations, for example to plan on a longer-term basis and improve service to clients. Automation efforts will continue and over the next several years will result in the provision of easier access to intellectual property information in all parts of Canada.

MART LEESTI
Commissioner of Patents and Registrar of Trade-marks

BRENDA SNARR
Director, Finance and Administration

August 25, 1995

Canadian Intellectual Property Office Revolving Fund—Continued

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1995

	1995	
	Estimates ⁽¹⁾	Actual
	\$	\$
Net profit for the year	2,295,000	13,525,112
Add: items not requiring use of funds	1,127,000	251,034
Operating source of funds	3,422,000	13,776,146
Net capital acquisitions	(37,272,000)	(35,341,322)
Working capital change	1,152,000	12,406,391
Other items	27,491,000	17,181,788
Authority (used) provided	(5,207,000)	8,023,003

⁽¹⁾ The figures presented in this column were not all separately disclosed in the Main Estimates for 1994-95. The figures presented above were obtained from the 1995-96 Estimates which provided the comparative information for 1994-95.

The accompanying notes form an integral part of these financial statements.
Comparative figures are not presented in the first year of operating the Revolving Fund.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995
	\$
Debit balance in the accumulated net charge against the Fund's authority	(18,437,729)
Add: PAYE charges against the appropriation account after March 31	11,682,026
Less: amounts credited to the appropriation account after March 31	1,267,300
Net authority provided, end of year	(8,023,003)
Authority limit	25,000,000
Unused authority carried forward	33,023,003

The accompanying notes form an integral part of these financial statements.
Comparative figures are not presented in the first year of operating the Revolving Fund.

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	LIABILITIES	1995
	\$		\$
Current assets		Current liabilities	
Petty cash	2,150	Accounts payable and accrued liabilities	
Accounts receivable		Deposit accounts	86,299
Government of Canada	1,419,885	Government of Canada	9,140,638
Outside parties	1,328,050	Outside parties	3,687,442
Unbilled revenues	5,734,868	Deferred revenues	11,897,703
	8,484,953		24,812,082
Capital assets (Note 4)		Long-term liabilities	
Cost	69,544,780	Employee termination accrual	237,637
Less: accumulated amortization	251,034	Deferred revenues	7,394,037
	69,293,746		7,631,674
Unbilled revenues	237,160	Contingencies (Note 9)	
		Equity of Canada (Note 3)	45,572,103
	78,015,859		78,015,859

The accompanying notes form an integral part of these financial statements.
Comparative figures are not presented in the first year of operating the Revolving Fund.

Canadian Intellectual Property Office Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Revenues	44,768,503
Salaries and benefits	23,565,461
Professional services	2,691,785
Accommodation	2,158,661
Materials and supplies	665,467
Information	574,954
Communications	505,965
Amortization	251,034
Freight and postage	232,070
Travel	213,193
Training	167,328
Repairs and maintenance	115,503
Rentals	101,970
	31,243,391
Net profit	13,525,112

The accompanying notes form an integral part of these financial statements. Comparative figures are not presented in the first year of operating the Revolving Fund.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Balance, April 1, 1994 Inception of Revolving Fund (Note 3)	(9,448,280)
Net profit for the year	13,525,112
Balance, end of year	4,076,832

The accompanying notes form an integral part of these financial statements. Comparative figures are not presented in the first year of operating the Revolving Fund.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Operating activities:	
Net income	13,525,112
Add: amortization	251,034
	13,776,146
Changes in current assets and liabilities (Note 6)	12,406,391
Changes in other assets and liabilities	
Unbilled revenues	(25,160)
Employee termination	237,637
Deferred revenues	(106,963)
	105,514
Net financial resources provided by operating activities	26,288,051
Investing activities:	
Capital assets	
Acquired	(7,850,322)
Contributed	(27,491,000)
Net financial resources used by investing activities	(35,341,322)
Financing activities:	
Contributed capital	27,491,000
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	18,437,729
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year (Note 3)	18,437,729

The accompanying notes form an integral part of these financial statements. Comparative figures are not presented in the first year of operating the Revolving Fund.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995

1. Purpose and authority

The Canadian Intellectual Property Office (CIPO) grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 with an authorized limit of \$25,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate the operations.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Continued

2. Significant accounting policies

Revenue recognition

Revenues derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Other revenue is recognized upon receipt. Fees are prescribed by various Orders-in-Council.

Capital assets and amortization

Capital assets transferred to the Revolving Fund on its establishment are recorded at the Crown's costs less accumulated amortization and capital assets acquired subsequent to implementation of the Revolving Fund are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	5 years
Furniture	15 years
Equipment	10 years
Leasehold improvements	term of the lease, beginning in 1995-96
Systems, under development	estimated useful life, beginning in 1996-97

Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 1995, the Treasury Board liability for CIPO employees is \$5.4 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Vacation pay of \$1.1 million owing to employees at April 1, 1994 will be funded by Treasury Board. This amount is included in accounts receivable and vacation pay accrual. Subsequent to April 1, 1994, vacation pay owing at the time an employee joins the Revolving Fund is payable to the Revolving Fund by the Department from which the employee came. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Pension plan

Employees of CIPO are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIPO to the Plan are limited to an amount equal to the employee's contributions on

account of current service. These contributions represent the total pension obligations of CIPO and are charged to operations on a current basis. CIPO is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Services Superannuation Account and/or with respect to charges the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

3. Equity of Canada

Equity of Canada is comprised of the following:

	\$
Accumulated net charge against the Fund's authority	(18,437,729)
Contributed capital	59,933,000
Accumulated surplus	4,076,832
	<u>45,571,103</u>

Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Contributed capital

The Crown's accumulated costs of development of the TECH-SOURCE automation project was contributed to the Fund on April 1, 1994 and has been recorded as a capital asset (Note 4) and contributed capital. Funds spent in 1994-95 are recorded similarly. It is the intention of CIPO to amortize contributed capital to accumulated surplus/(deficits) once the project is in use.

Accumulated surplus

	\$
Balance, April 1, 1994 inception of Revolving Fund	(9,448,280)
Net profit for the year	13,525,112
Balance, end of year	<u>4,076,832</u>

On April 1, 1994, the Crown established the Fund by transferring the following assets and deferred revenues to the Fund at their carrying value at that time:

	\$
Capital assets	822,869
Systems under development	938,589
Unbilled revenues	6,888,300
Deferred revenues	(18,098,038)
Balance, inception of the Fund	<u>(9,448,280)</u>

Canadian Intellectual Property Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995—*Concluded*

4. Capital assets and accumulated amortization

	Cost * April 1, 1994	Acquisitions	Cost March 31, 1995	Amortization	Net carrying value
	\$	\$	\$	\$	\$
Leasehold improvements		3,654,317	3,654,317		3,654,317
Software	56,132	106,875	163,007	19,842	143,165
Hardware	728,158	546,625	1,274,783	228,688	1,046,095
Equipment	33,246	7,602	40,848	1,883	38,965
Furniture	5,333	94,300	99,633	621	99,012
Systems under development					
TECHSOURCE	32,442,000	29,833,746	62,275,746		62,275,746
INTREPID	938,589	1,097,857	2,036,446		2,036,446
Total	34,203,458	35,341,322	69,544,780	251,034	69,293,746

* Net carrying (book) value of assets at time of acquisition from Government.

Of the systems under development balance, \$59,933,000 relates to departmental appropriated funds for the TECHSOURCE patent automation project. These are accounted for as contributed capital.

5. Contractual obligations

CIPO has contracted IBM Canada to produce a turn-key patent automation system by 1995-96, the final year of the contract. Amounts committed in 1995-96 comprise:

	\$
Prime contract	6,932,733
On-going facilities maintenance	2,777,160
Additional backfile conversion	385,200
	<u>10,095,093</u>

6. Changes in working capital

Components of the change in working capital include:

	\$
Petty cash	(2,150)
Accounts receivable	(2,747,935)
Unbilled revenues	941,432
Deposit accounts	86,299
Accounts payable	12,828,080
Deferred revenues	1,300,665
	<u>12,406,391</u>

7. Related party transactions

Through common ownership, CIPO is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation and legal services are made to related parties in the normal course of business.

8. Insurance

CIPO does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

9. Contingencies

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

10. Income taxes

CIPO is not subject to income taxes.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these statements rests with the management of the Fund.

These financial statements were prepared in accordance with significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Information presented herewith is consistent with that presented elsewhere in the *Public Accounts* and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

DANIEL JOLY

*for the Executive Director
Canadian Pari-Mutuel Agency*

DENNIS KAM

*for the Assistant Deputy Minister
Corporate Services Branch
(Senior financial officer)*

July 4, 1995

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net surplus for the year ..		913,299		57,048
Add: items not requiring use of funds	120,000	112,789	260,000	156,058
adjustment for disposal of land				5,240
Operating sources of funds	120,000	1,026,088	260,000	218,346
Net capital acquisitions	(120,000)	(35,111)	(260,000)	(96,983)
Working capital change		(195,390)		493,853
Other items		195,390		(493,853)
Authority provided		990,977		121,363

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority	(2,149,032)	(1,357,081)
Add: PAYE charges against the appropriation account after March 31	523,196	724,875
Less: amounts credited to the appropriation account after March 31	247,372	250,025
Net authority provided, end of year	(1,873,208)	(882,231)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	3,873,208	2,882,231

Canadian Pari-Mutuel Agency Revolving Fund— *Continued*

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	247,372	250,025	Outside parties		
Accountable advance to employees	11,549	12,799	Accounts payable	523,196	724,875
	258,921	262,824	Vacation pay	190,499	188,113
Capital assets, appraisal plus additions				713,695	912,988
at cost (Note 3)	1,859,342	2,002,609	Long-term		
Less: accumulated amortization	1,189,962	1,269,763	Allowance for employee termination		
	669,380	732,846	benefits	435,435	424,859
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,149,032)	(1,357,081)
			Accumulated surplus	1,928,203	1,014,904
				(220,829)	(342,177)
	928,301	995,670		928,301	995,670

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Revenues		
Pari-mutuel levy	14,368,156	13,600,030
Others	22,282	12,920
	14,390,438	13,612,950
Operating expenses		
Personnel		
Salaries and wages	3,117,064	3,101,291
Contribution to employee benefit		
plans	495,202	467,217
Allowance for employee termination		
benefits	14,212	43,228
Transportation and communications	437,230	419,923
Information	44,089	27,169
Professional and special services		
Drug control	4,845,675	4,755,651
Race patrol	2,680,632	2,693,810
Photo finish	747,032	879,193
Drug research	579,109	585,304
Other professional and special		
services	109,830	136,042
Rentals	158,060	160,343
Purchased repairs and maintenance	32,329	32,179
Utilities, materials and supplies	113,922	134,646
Miscellaneous	4,176	1,836
Loss on disposal of capital assets	5,144	2,875
Amortization	93,433	109,955
Total of expenditures	13,477,139	13,550,662
Net surplus	913,299	62,288
Less: adjustment for disposal of		
land		5,240
Net surplus	913,299	57,048

STATEMENT OF ACCUMULATED SURPLUS **FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Balance, beginning of year	1,014,904	957,856
Net surplus for the year	913,299	57,048
Balance, end of year	1,928,203	1,014,904

Canadian Pari-Mutuel Agency Revolving Fund— *Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION **FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Operating activities:		
Net surplus	913,299	57,048
Add: amortization	93,433	109,955
loss on disposal of capital assets	5,144	8,115
allowance for employee termination benefits	14,212	43,228
	1,026,088	218,346
Changes in current assets and liabilities	(195,390)	493,853
Changes in other assets and liabilities	10,576	12,238
Payments on and change in allowance for employee termination benefits	(14,212)	(43,228)
Net financial resources provided by operating activities	827,062	681,209
Investing activities:		
Capital assets		
Purchased	(35,111)	(96,983)
Net financial resources used by investing activities	(35,111)	(96,983)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	791,951	584,226
Accumulated net charge against the Fund's authority account, beginning of year	1,357,081	772,855
Accumulated net charge against the Fund's authority account, end of year	2,149,032	1,357,081

NOTES TO FINANCIAL STATEMENTS **MARCH 31, 1995**

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the revolving fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of fifteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of fifteen weeks' pay.

Canadian Pari-Mutuel Agency Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	273,138	6,883	41,906	238,115
Electronic data pro- cessing equipment	750,316	16,154	11,819	754,651
Automotive	306,050	12,074	124,653	193,471
Buildings	574,582			574,582
Land	98,523			98,523
	2,002,609	35,111	178,378	1,859,342

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	189,017	10,668	39,381	160,304
Electronic data pro- cessing equipment	633,430	15,911	9,200	640,141
Automotive	252,843	43,814	124,653	172,004
Buildings	194,473	23,040		217,513
	1,269,763	93,433	173,234	1,189,962

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Government has taken specific measures to reduce employment in the Public Service. The cost of these restructuring measures, based on individual entitlement, is discussed in Note 4 of these financial statements. If these special termination costs were to be totally absorbed by this Fund, this would have an impact on the Fund's ability to be competitive, to remain self-sufficient, and continue as a going concern.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1995 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias, financial audits in support of these financial statements have been conducted on behalf of the Audit and Review Committee of the Department.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the agency.

The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary

Estimates (C) Vote 13c, with the authorized limit of \$30 million, effective April 1, 1992. Transactions prior to this date relating to the operations of Consulting and Audit Canada were included in the wind-up of the Supply Revolving Fund.

Approved by:

JANE S. BILLINGS
Chief executive officer

NORM McINTOSH
*Director General
Corporate Services,
International Services and Marketing*

September 8, 1995

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year		(3,798,136)	500,000	(7,497,428)
Add: items not requiring use of funds	1,090,000	1,883,091	1,114,000	1,967,043
Operating source (use) of funds	1,090,000	(1,915,045)	1,614,000	(5,530,385)
Net capital acquisitions	(931,000)	(318,721)	(1,114,000)	(452,901)
Working capital change	(909,000)	1,552,817	(516,000)	4,452,703
Other items		(1,028,189)		(4,563,621)
Authority used	(750,000)	(1,709,138)	(16,000)	(6,094,204)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	21,900,596	21,219,645
1991-92 operating transactions carried forward ⁽¹⁾	4,899,387	4,899,387
	26,799,983	26,119,032
Add: PAYE charges against the appropriation account after March 31	15,823,123	15,133,286
Less: amounts credited to the appropriation account after March 31	20,804,053	21,142,405
Net authority used, end of year	21,819,053	20,109,913
Authority limit	30,000,000	30,000,000
Unused authority carried forward	8,180,947	9,890,087

(1) The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1992. An amount of \$8,098,406 representing net assets assumed by the Fund, was credited to the Fund's ANCAFA account. The subsequent receipt and settlement of \$4,899,387 worth of these net assets were debited to the Supply Revolving Fund. Therefore, the net authority used in the Accounts of Canada was erroneously increased by \$4,899,387.

Consulting and Audit Canada Revolving Fund— Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND EVALUATION
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1995 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Consulting and Audit Canada. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Consulting and Audit Canada as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

July 7, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada	6,586,916	7,364,768
Service billings	17,133,865	19,561,679	Outside parties	8,023,261	8,927,791
Other	2,067,615	1,267,517	Allowance for compensation (Note 4)	1,228,000	
Outside parties	351,796	731,281		15,838,177	16,292,559
	19,553,276	21,560,477	Long-term portion of allowance for		
			employees	967,401	344,126
Capital assets, at cost (Note 3)	5,477,665	6,215,309		16,805,578	16,636,685
Less: accumulated amortization	2,493,748	2,290,299			
	2,983,917	3,925,010			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	21,900,596	21,219,647
			Accumulated deficit	(16,168,981)	(12,370,845)
				5,731,615	8,848,802
				22,537,193	25,485,487
	22,537,193	25,485,487			

Consulting and Audit Canada Revolving Fund— Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Revenues	62,935,146	70,239,756
Cost of subcontracting and related travel	30,811,991	39,713,790
Net revenues	32,123,155	30,525,966
Operating expenses		
Salaries and employee benefits	24,048,464	27,311,959
Accommodation	2,846,151	3,286,168
Professional and special services	1,263,079	1,670,341
Amortization	1,039,666	1,112,527
Interest	1,004,006	1,024,510
Provision for employee termination benefits	623,275	144,126
Repairs, supplies and miscellaneous	539,984	1,208,581
Communications	364,603	485,950
Travel and removal	133,935	444,659
Rental of equipment	91,460	139,589
Information	80,287	150,298
Freight	48,431	79,490
	32,083,341	37,058,198
Profit (loss) from operations	39,814	(6,532,232)
Work force adjustment		
Salaries and other costs	2,609,950	965,196
Provision for compensation (Note 4)	1,228,000	
	3,837,950	965,196
Loss for the year	(3,798,136)	(7,497,428)
Accumulated deficit, beginning of year	(12,370,845)	(4,873,417)
Accumulated deficit, end of year	(16,168,981)	(12,370,845)

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Funds provided by (used in)		
Operating activities:		
Loss for the year	(3,798,136)	(7,497,428)
Deduct: amortization	1,039,666	1,112,527
loss on disposal of capital assets	220,150	710,390
increase in provision for termination benefits	623,275	144,126
	(1,915,045)	(5,530,385)
Changes in current assets and liabilities	1,552,817	4,452,703
Net financial resources used in operating activities	(362,228)	(1,077,682)
Investing activities:		
Capital assets		
Purchases	(358,721)	(603,555)
Disposals	40,000	150,654
Net financial resources used in investing activities	(318,721)	(452,901)
Net financial resources used, during the year	(680,949)	(1,530,583)
Accumulated net charge against the Fund's authority account, beginning of year	(21,219,647)	(19,689,064)
Accumulated net charge against the Fund's authority account, end of year	(21,900,596)	(21,219,647)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995

1. Purpose and authority

Consulting and Audit Canada (CAC) is a Special Operating Agency which performs consulting and auditing assignments on a fee-for-service basis for federal Government departments and agencies as well as to some other organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. The Fund provides a line of credit to a maximum of \$30,000,000 to fund operations under paragraphs 7(3)(a), (b) and (f) of the *Department of Supply and Services Act*.

Advances drawn under these authorities are subject to interest under some circumstances.

Consulting and Audit Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995—Continued

2. Significant accounting policies

Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

Amortization

Capital assets are depreciated commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	5 years
EDP equipment and software	5 years
Printing equipment	5 years
Other	10 years

Allowance for compensation

With respect to the cost of departure incentive programs that were introduced to achieve Government restructuring objectives, the accounting policy is to recognize the liability in the year the decision is taken to restructure.

Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Termination benefits

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. CAC provides for the severance entitlements earned by employees since April 1, 1992. No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$6,200,000 represent an obligation of CAC and will be funded by the Treasury Board.

3. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisi- tions	Disposal	Balance end of year
	\$	\$	\$	\$
Furniture	1,273,329		76,965	1,196,364
EDP equip- ment and software	4,832,185	348,112	962,959	4,217,338
Printing equipment	67,260	2,274	27,421	42,113
Other	42,535	8,335	29,020	21,850
	<u>6,215,309</u>	<u>358,721</u>	<u>1,096,365</u>	<u>5,477,665</u>
Accumulated amortization	Balance beginning of year	Increase in amortiza- tion	Decrease	Balance end of year
	\$	\$	\$	\$
Furniture	195,593	175,196	30,670	340,119
EDP equip- ment and software	2,004,706	856,934	751,538	2,110,102
Printing equipment	54,882	5,348	26,912	33,318
Other	35,118	2,187	27,096	10,209
	<u>2,290,299</u>	<u>1,039,665</u>	<u>836,216</u>	<u>2,493,748</u>

4. Public service restructuring

The Government has taken specific measures to reduce employment in the public sector over the next three years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs as at March 31, 1995 of these incentives are based on individual entitlements.

A financial obligation of \$1,228,000 was accrued to an allowance account. The recording of these special termination costs increased CAC's current year's loss from \$2,570,136 to \$3,789,136 and accumulated deficit from \$14,949,981 to \$16,168,981.

5. Advance payments

Accounts payable includes liabilities to refund prior year's advance payments of \$968,071 received from Government departments and agencies. The monies were remitted in April 1995 to the Consolidated Revenue Fund in compliance with Government directions.

Consulting and Audit Canada Revolving Fund—
Concluded

NOTES TO FINANCIAL STATEMENTS
 MARCH 31, 1995—*Concluded*

6. Insurance

CAC, in common with the practice of the Optional Services Revolving Fund, does not carry insurance on its property. This is in accordance with the Government's policy of self-insurance.

7. Contractual commitments

CAC leases its premises and office equipment under operating leases. Future lease payments are as follows:

	\$
1996	2,259,908
1997	1,558,143
1998	390,084
1999	229,017
2000	49,815

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

P. ANDRÉ MARTEL
Comptroller
THOMAS TOWNSEND
Chief executive officer
August 2, 1995

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1995

	1994-95		1993-94	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net (loss) profit for the year	1,190,000	(7,023,260)	1,460,000	(1,944,193)
Add: items not requiring use of funds	1,760,000	3,857,181	2,740,000	3,133,541
Operating source of funds	2,950,000	(3,166,079)	4,200,000	1,189,348
Net capital acquisitions	(6,500,000)	(1,980,053)	(5,500,000)	(7,653,514)
Working capital change	(1,760,000)	(871,949)	(3,890,000)	(3,481,019)
Changes in balance sheet long-term items				
Termination benefits		(408,928)		(453,513)
Deferred service charges		(226,619)		(624,812)
Cash used	(5,310,000)	(6,653,628)	(5,190,000)	(11,023,510)
Net amounts credited to the authority account after March 31		5,276,245		716,257
Authority used	(5,310,000)	(1,377,383)	(5,190,000)	(10,307,253)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995

	1994-95	1993-94
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	34,077,749	27,424,121
Add: PAYE charges against the appropriation account after March 31	5,597,595	6,327,469
Less: amounts credited to the appropriation account after March 31	11,556,402	6,811,693
other items		198,338
Net authority used, end of year	28,118,942	26,741,559
Authority limit	45,000,000	45,000,000
Unused authority carried forward	16,881,058	18,258,441

CORCAN Revolving Fund—Continued**BALANCE SHEET AS AT MARCH 31, 1995**

ASSETS	1994-95	1993-94	LIABILITIES	1994-95	1993-94
	\$	\$		\$	\$
Current			Current (Note 5)		
Accounts receivable			Accounts payable		
Government of Canada	11,381,366	7,389,506	Government of Canada	3,331,584	1,249,997
Outside parties	1,604,866	734,879	Outside parties	2,102,981	4,940,025
Less: allowance for doubtful accounts	27,948	34,070	Deferred revenues	740,313	420,515
	12,958,284	8,090,315		6,174,878	6,610,537
Inventories (Note 3)	14,091,247	18,171,942	Long-term		
Livestock	2,591,444	2,878,575	Employee termination benefits	1,441,465	1,525,276
Other	102,672	166,525		7,616,343	8,135,813
	29,743,647	29,307,357			
Capital assets (Note 4)			EQUITY OF CANADA		
At cost	22,532,479	20,552,426	Contributed capital	10,085,814	10,085,814
Less: accumulated amortization	8,383,990	4,969,612	Accumulated net charges against the		
	14,148,489	15,582,814	Fund's authority	34,077,749	27,424,121
Other			Accumulated deficit	(7,200,279)	(177,019)
Deferred charges less amortization	687,491	578,558		26,877,470	27,247,102
	44,579,627	45,468,729		44,579,627	45,468,729

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995**

	1994-95	1993-94
	\$	\$
Revenues		
Industries	17,187,358	21,702,783
Agribusiness (including Forestry)	11,156,441	7,998,480
Services	4,010,800	3,233,918
Construction activities	1,761,299	
Training and correctional activities	16,568,000	17,615,022
Total revenues	50,683,898	50,550,203
Expenses		
Cost of goods sold		
Industries	22,959,937	22,558,080
Agribusiness (including Forestry)	11,064,269	9,341,774
Services	3,843,035	1,264,285
Construction activities	1,567,072	
	39,434,313	33,164,139
Gross margin	11,249,585	17,386,064
Operating expenses	7,516,052	7,855,495
Selling and marketing expenses	2,452,824	3,176,616
Administrative expenses	7,608,428	8,434,515
Cost of capital	1,821,216	1,448,000
Total expenses	19,398,520	20,914,626
Net operating loss	(8,148,935)	(3,528,562)
Other revenues	1,125,675	1,584,369
Net loss	(7,023,260)	(1,944,193)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995**

	1994-95	1993-94
	\$	\$
Balance, beginning of year	(177,019)	1,767,174
Net loss for the year	(7,023,260)	(1,944,193)
Balance, end of year	(7,200,279)	(177,019)

CORCAN Revolving Fund—Continued

STATEMENT OF CHANGES IN THE FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995

	1994-95	1993-94
	\$	\$
Operating activities:		
Net loss before extraordinary items	(7,023,260)	(1,944,193)
Add: provision for termination benefits	325,117	316,710
amortization	3,414,378	2,770,577
amortization of deferred charges	117,686	46,254
	(3,166,079)	1,189,348
Changes in current assets and liabilities	(871,949)	(3,481,019)
Changes in other assets and liabilities:		
Deferred service charges	(226,619)	(624,812)
Payments on and changes in provision for employee termination benefits	(408,928)	(453,513)
Net financial resources provided by operating activities	(4,673,575)	(3,369,996)
Investing activities:		
Capital assets purchased	(1,980,053)	(7,653,514)
Net financial resources used by investing activities	(1,980,053)	(7,653,514)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(6,653,628)	(11,023,510)
Accumulated net charge against the Fund's authority account, beginning of year	(27,424,121)	(16,400,611)
Accumulated net charge against the Fund's authority account, end of year	(34,077,749)	(27,424,121)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority and purpose

The CORCAN Revolving Fund was established under *Appropriation Act No. 4, 1991-92*, which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies

(a) Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

(b) Pension plan

Employees of CORCAN, an Agency within the Correctional Service Canada financed through the CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

(e) Inventories

Inventories are valued as follows:

Work in progress and finished goods at standard cost.

(f) Recognition of revenues and expenses

Revenues and expenses are recognized in the year into which they occur, regardless as to when they are paid.

3. Inventories

	1994-95	1993-94
	\$	\$
Raw materials (based on actual costs) . . .	4,270,605	4,585,273
Work in progress (based on standard costs)	836,596	1,022,832
Finished goods (based on standard costs) .	8,984,046	12,563,837
	14,091,247	18,171,942

CORCAN Revolving Fund—ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995—Concluded

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	15,308,748	1,638,791		16,947,539
Office furni- ture and equipment	723,535	66,507		790,042
Computer equip- ment	2,107,443	221,997		2,329,440
Vehicle fleet	2,412,700	52,759		2,465,459
	<u>20,552,426</u>	<u>1,980,054</u>		<u>22,532,480</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	2,778,563	2,732,426		5,510,989
Office furni- ture and equipment	131,872	4,170		136,042
Computer equip- ment	1,063,630	648,340		1,711,970
Vehicle fleet	995,547	29,442		1,024,989
	<u>4,969,612</u>	<u>3,414,378</u>		<u>8,383,990</u>

5. Current liabilities

The details of the current liabilities are as follows:

	1994-95	1993-94
	\$	\$
Accounts payable:		
Government of Canada		
Regular interdepartmental payables . .	1,435,212	957,837
Employee benefits to transfer to Treasury Board		
Employee benefits plan	4,639	204,251
Health insurance benefits		57,002
	<u>4,639</u>	<u>261,253</u>
Tax collected—Revenue Canada . . .	70,533	30,907
Interest payable—Finance	<u>1,821,200</u>	
	<u>3,331,584</u>	<u>1,249,997</u>
Outside parties	2,102,981	4,940,025
Deferred revenues	<u>740,313</u>	<u>420,515</u>
	<u>6,174,878</u>	<u>6,610,537</u>

6. Extraordinary item (other revenues)

The other revenues for the current year amounts to \$1,125,674.

Last year CORCAN has constructed a composting facility located on federal property at Pittsburgh Institution. In return for a capital contribution, area municipalities and federal Government departments, have received the right to send their source-segregated waste to the facility for a pre-determined tipping fee. The plant is the exclusive property of CORCAN. The revenues generated from the sale of the rights is calculated on a 50 percent declining balance method.

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Public Works and Government Services Canada in accordance with Treasury Board policies, the *Defence Production Act*, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the *Public Accounts* and with ministerial reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these statements rests with the Government Operational Service Branch. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

There were no transactions in the Defence Production Revolving Fund during 1993-94 and 1994-95.

L. SAINT-LAURENT

*Director General
Finances*

J. CATTERSON

*for the Assistant Deputy Minister
Government Operational Service Branch*

August 25, 1995

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995

	1995	1994
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Loan Account.	1,724,007	1,724,007
Net authority available for the Fund's account.	98,275,993	98,275,993
Unused authority carried forward	98,275,993	98,275,993

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995

	1995	1994
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Fund.	98,275,993	98,275,993
Net authority available for the loan account.	1,724,007	1,724,007
Net authority used	1,724,007	1,724,007
Unused authority carried forward		

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

Defence Production Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995

1. Purpose and authority

The Defence Production Revolving Fund has been established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than \$100 million the aggregate of amounts received on these two accounts.

2. Significant accounting policies

- (a) Payments to suppliers for defence supplies are billed to departments and Crown corporations at cost.

- (b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

- (c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Note: For the years ended March 31, 1993, 1994 and 1995 there were no transactions that applied to (a), (b) and (c).

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Geomatics Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit and Evaluation Branch of the Department of Natural Resources Canada.

These financial statements were prepared in accordance with significant accounting policies set out in Note 2. Since this is the first year of operation for the Fund, comparative figures are not available. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Sector develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Sector maintains systems of financial management and internal control at appropriate costs. The accounting systems have evolved over the year to meet the reporting requirements of the Fund. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by an external auditor, whose role is to express an informed judgment as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the internal audit report.

Approved by:

DAVID BICKERTON

Director General, Finance

(Senior full-time financial officer)

CHANEL BOUCHER

Assistant Deputy Minister, Corporate Services

(Senior financial officer)

July 14, 1995

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1995

	1995	
	Estimates ⁽¹⁾	Actual
	\$	\$
Net operating loss	(978,000)	(583,228)
Add: items not requiring use of funds		
amortization	790,000	119,858
Operating use of funds	(188,000)	(463,370)
Net capital acquisitions	(885,000)	(203,646)
Working capital change	241,000	1,031,476
Other items		(1,711,820)
Authority used	(832,000)	(1,347,360)

(1) Figures presented in this column were not separately disclosed for Geomatics in the Estimates for 1994-95. The figures presented above were obtained from the 1995-96 Estimates which provided the comparative information for 1994-95.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995
	\$
Dedit balance in the accumulated net charge against the Fund's authority	(387,444)
Add: PAYE charges against the appropriation account after March 31	2,589,147
Less: amount credited to the appropriation account after March 31	854,343
Net authority used, end of year	1,347,360
Authority limit	8,000,000
Unused authority carried forward	6,652,640

Geomatics Canada Revolving Fund—Continued**INTERNAL AUDIT REPORT****TO THE MANAGERS OF THE GEOMATICS CANADA REVOLVING FUND**

The Internal Audit Division, in conjunction with the firm of Samson & Associates, examined the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 1995, as well as the statements of operations, accumulated deficit, authority used and changes in financial position for the year then ended.

Our examination included questions, comparisons, discussions and an analysis of information required. For assets, liabilities and major revenues and expenses items, a detailed analysis was performed in accordance with generally accepted auditing practices.

Since there was no physical count of inventory at year end, our assessment of the stock on hand at year end was based on the perpetual inventory system in place. This provided some assurance as to the value of Cost of Goods Sold, however, we are unable to attest that the ending inventory matched the inventory recorded in the accounts of GCRF.

With the exceptions to the limitation of our work described in the paragraph above, our detailed examination revealed that the financial statements present fairly the financial situation as of March 31, 1995, reflect fairly the information contained in the accounts of Geomatics Canada Revolving Fund and information reviewed, and that they are prepared in accordance with generally accepted accounting principles.

PIERRE SAMSON
Samson & Associates

KEIJO LIITELA
*for Director General
Audit and Evaluation Branch*

July 31, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS		LIABILITIES	
	1995		1995
	\$		\$
Current		Current	
Accounts receivable (Note 3)		Accounts payable	
Government of Canada	833,260	Government of Canada	1,993,931
Outside parties	1,105,643	Outside parties	856,523
Inventory (Note 4)	1,390,022	Salaries payable	1,245,944
Work in process	249,914	Sales taxes payable	24,727
Prepaid expenses	4,497	Deferred revenues	407,777
	3,583,336	Vacation pay	84,359
		Current portion for termination benefits payable	1,551
Capital (Note 5)			4,614,812
At cost	638,007		
Less: accumulated amortization	119,858	Long-term	
	518,149	Termination benefits payable	22,984
		EQUITY OF CANADA	
		Contributed capital	434,361
		Accumulated net charge against the Fund's authority	(387,444)
		Accumulated deficit	(583,228)
			(536,311)
	4,101,485		4,101,485

The accompanying notes are an integral part of the financial statements.

Geomatics Canada Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Revenues	
Consulting revenues	647,833
Product revenues	7,925,519
Services revenues	3,995,566
Net revenues	12,568,918
Cost of sales	1,877,735
Gross profit on sales	10,691,183
Direct expenses	
Salaries	2,422,955
Transport/Communication	754,166
Information	283,160
Professional and special services	2,885,222
Rentals	468,012
Purchased repair and upkeep	933,045
Utilities, materials and supplies	903,853
All other expenditures	3,286
Total direct expenses	8,653,699
Indirect expenses	
Corporate services	753,975
Occupancy	587,426
Divisional services	464,469
Employee benefits	450,935
Sector services	198,959
Amortization	119,858
Provision for employee termination benefits	24,535
Bad debts	20,555
Total indirect expenses	2,620,712
Total expenses	11,274,411
Net loss	(583,228)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Balance, beginning of year	
Net operating loss	(583,228)
Balance, end of year	(583,228)

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Operating activities:	
Net loss before extraordinary items	(583,228)
Add: amortization	119,858
Working capital change	1,031,476
Net financial resources provided by operating activities	568,106
Investing activities:	
Capital assets (Note 5)	
Purchased	(203,646)
Net financial resources used by investing activities	(203,646)
Financing activities:	
Liabilities for unused annual leave and employee termination benefits	22,984
Net financial resources provided by financing activities	22,984
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	387,444
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year	387,444

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority and purpose

The revolving fund was originally established under *Appropriation Act No. 3, 1993-94*. At this time, the Fund was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. Subsequently, from Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" has now been renamed the "Geomatics Canada Revolving Fund". Finally, the permanent continuing authority has been obtained from Treasury Board Minute 822393 dated February 9, 1995.

Geomatics Canada Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1995—Continued

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time.

2. Significant accounting policies**(a) Accrued revenues**

Accrued revenues represents the estimated amount of revenues earned for services rendered but not billed at the year end. It is included in accounts receivable.

(b) Work in process

Work in process represents the estimated cost of labour, fees and disbursements incurred for services performed or goods delivered on consulting projects, less amounts already billed.

(c) Capital assets

Capital assets previously under the custodianship of parliamentary appropriation were considered as contributed capital in the Fund as of April 1, 1994, at book value. Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

Capital assets are amortized on a straight-line basis over their estimated useful lives. In the first year an asset is purchased, one half of the annual amortization is taken regardless of when the asset was acquired. The life of the assets are as follows:

	New	Contributed
EDP equipment	5 years	3 years
Furniture	20 years	13 years
Instruments	10 years	6 years
Mechanical equipment	5 years	2 years
Office equipment	10 years	4 years
Vehicles	5 years	2 years
Special surveying and mapping equipment	10 years	1 year

(d) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment to the pension is against the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(e) Vacation pay

This accrued liability represents the amount of vacation pay based on the average salary rates in effect as at the end of the year.

(f) Employee termination benefits

Employees of Geomatics Canada Revolving Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to April 1, 1994, establishment of Geomatics Canada Revolving Fund are a liability of Treasury Board and accordingly have not been recorded in the accounts. The liability for benefits earned after April 1, 1994, is recorded in the accounts as the benefits accrue to employees.

3. Accounts receivable

Included in the Government of Canada receivables of \$833,260 is an amount due from appropriation of \$190,122. \$117,299 of this amount represents salaries for seconded employees overpaid by the Revolving Fund, and \$72,823 represents the vacation pay prior to April 1, 1994 of RF employees.

The outside parties receivables can be broken down as follows:

	\$
Receivables	1,181,715
Prepaid accounts	(46,072)
Allowance for doubtful accounts	(30,000)
Total	<u>1,105,643</u>

The provision for doubtful accounts was established at \$30,000 to offset \$18,701 of bad debts included in the opening accounts receivable, plus a normal provision of 1 percent for current accounts receivable

Geomatics Canada Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Concluded

4. Inventory

Inventory on hand before the startup of the Fund is held on consignment and is therefore not reflected in the inventory account. The account only includes maps printed but not sold since the startup of the Fund. Inventory is valued at the weighted average printing cost of each map.

	1995
	\$
Topographic maps	783,544
Aeronautical maps	436,877
Geographic maps	33,490
Air information publications	136,111
Total	1,390,022

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
EDP equipment ..	203 008	104 887		307 895
Furniture	175 929			175 929
Instruments	3 090			3 090
Mechanical equip- ment	21 871	22 753		44 624
Office equipment ..	18 435	76 006		94 441
Vehicles	11 991			11 991
Special surveying and mapping equipment	37			37
Total	434 361	203 646		638 007

Accumulated amortization	Balance at beginning of year	Acquisi- tions	Decrease	Balance at end of year
	\$	\$	\$	\$
EDP equipment ..		78 157		78 157
Furniture		13 533		13 533
Instruments		515		515
Mechanical equip- ment		13 211		13 211
Office equipment ..		8 409		8 409
Vehicles		5 996		5 996
Special surveying and mapping equipment		37		37
Total		119 858		119 858

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

Public Works and Government Services Canada (PWGSC) is charged with the responsibility of fostering the cost effective and efficient delivery of integrated common products and services to Government. The Department provides central and common products and services which are mandatory under Government policy, and offers optional common products and services at competitive market rates.

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services (GTIS) Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year, with exception to changes in accounting policy as disclosed in Note 3. Some of the information included in these financial statements is based on management's best estimates and judgments and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch (since July 24, 1995), develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems

and procedures developed and implemented by GTIS. The systems of financial management and internal control are maintained at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems and financial statements have evolved over the years to meet changing conditions.

Approved by:

L. SAINT-LAURENT

*Director General, Finance
(Senior full-time financial officer)*

J. C. STOBBE

*Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)*

September 29, 1995

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994 (former GTA)	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating profit	7,755,000	462,425	6,600,000	26,818
Add: items not requiring use of funds				
amortization of capital assets				
cost of product		569,923		595,458
operations		1,809,451		744,455
		2,379,374		1,339,913
amortization of deferred charges		685,605		339,324
amortization of deferred revenues				(54,806)
provision for termination benefits		921,961		375,508
loss on disposal of capital assets				50,416
	1,947,000	3,986,940	1,741,000	2,050,355
Operating source of funds	9,702,000	4,449,365	8,341,000	2,077,173
Net capital acquisitions	(8,974,000)	(8,803,094)	(1,950,000)	(2,200,156)
Working capital change	202,000	16,577,042	213,000	3,645,728
Other items		(17,284,162)		(3,084,935)
Authority (used) provided	930,000	(5,060,849)	6,604,000	437,810

Government Telecommunications and Informatics Services Revolving Fund—Continued

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994 (former GTA)
	\$	\$
(Debit)/Credit balance in the accumulated net charge against the Fund's authority account . . .	(11,595,568)	12,205,044
Add: PAYE charges against the appropriation account after March 31	8,500,370	14,334,031
Less: amounts credited to the appropriation account after March 31	202,289	26,651,843
Net authority provided, end of year	(3,297,487)	(112,768)
Authority limit	64,000,000	64,000,000
Unused authority carried forward	67,297,487	64,112,768

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994 (former GTA)	LIABILITIES	1995	1994 (former GTA)
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	18,679,246	38,125,992	Government of Canada	441,677	1,297,582
Outside parties	1,319,627	1,242,494	Outside parties		
	19,998,873	39,368,486	Accounts payable	7,965,400	15,782,578
Prepaid expenses	201,671	101,384	Accrued salaries and benefits	3,211,628	
	20,200,544	39,469,870	Deferred revenues		19,030
Capital (Note 5)			Current portion of the provision for employee termination benefits	327,390	24,605
At cost	19,546,523	7,449,980	Current portion of the allowance for compensation	2,485,416	
Less: accumulated amortization	6,276,420	3,155,078		14,431,511	17,123,795
	13,270,103	4,294,902	Long-term		
Other			Provision for employee termination benefits	13,477,202	2,051,171
Deferred charges	834,079	1,519,684	Allowance for compensation	3,624,710	
				17,101,912	2,051,171
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority (Note 3)	(11,595,568)	12,205,044
			Accumulated surplus	14,366,871	13,904,446
				2,771,303	26,109,490
	34,304,726	45,284,456		34,304,726	45,284,456

The accompanying notes are an integral part of the financial statements.

Government Telecommunications and Informatics Services Revolving Fund—Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (former GTA)
	\$	\$
Revenues		
Internal to PWGSC	115,145,431	
External to PWGSC	202,748,442	207,450,800
	317,893,873	207,450,800
Cost of product	166,866,381	179,328,175
Gross operating profit	151,027,492	28,122,625
Expenses		
Salaries and employee benefits	66,531,585	9,322,520
Provision for employee termination benefits	921,961	375,508
Telecommunications, freight and travel	7,135,490	5,786,352
Information	256,523	799,940
Professional and special services	28,112,452	6,128,253
Occupancy costs	7,064,700	
Rentals	16,614,319	1,406,630
Purchased repairs and upkeep	4,882	
Utilities, materials and supplies	13,060,512	682,369
Amortization	1,809,451	744,455
Bad debts	1,389,219	1,293,623
Interest on drawdown	554,881	1,449,263
Loss on disposal of capital assets		48,416
All other expenditures	998,966	58,478
	144,454,941	28,095,807
Operating profit before other expenses	6,572,551	26,818
Other expenses		
Provision for compensation (Note 7)	6,110,126	
Net operating profit	462,425	26,818

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (former GTA)
	\$	\$
Balance, beginning of year	13,904,446	13,877,628
Net operating profit	462,425	26,818
Balance, end of year	14,366,871	13,904,446

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (former GTA)
	\$	\$
Operating activities:		
Net operating profit	462,425	26,818
Add: amortization of capital assets	2,379,374	1,339,913
loss on disposal of capital assets		50,416
amortization of deferred charges	685,605	339,324
provision for termination benefits	921,961	375,508
amortization of deferred revenues		(54,806)
	4,449,365	2,077,173
Working capital change	16,577,042	3,645,728
Increase in deferred charges		(1,821,000)
Payments on employee termination benefits	(292,979)	(89,909)
Net financial resources provided by operating activities	20,733,428	3,811,992
Investing activities:		
Capital assets (Note 5)		
Acquisitions	(8,803,094)	(2,200,156)
Assumed by the Fund (Note 4)	(2,551,481)	
Net financial resources used by investing activities	(11,354,575)	(2,200,156)
Financing activities:		
Liabilities for employee termination assumed by the Fund (Note 4)	10,797,049	
Liabilities for allowance for compensation	3,624,710	
Net financial resources provided by financing activities	14,421,759	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	23,800,612	1,611,836
Accumulated net charge against the Fund's authority account, beginning of year	(12,205,044)	(13,816,880)
Accumulated net charge against the Fund's authority account, end of year	11,595,568	(12,205,044)

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1995

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 4 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased to \$64,000,000 by *Appropriation Act No. 4, 1991-92*. In accordance with Vote 2c, *Appropriation Act No. 4, 1982-83*, an amount of \$1,485,822 of the accumulated deficit caused by the payment to Bell Canada for a terminated contract was written off to the authority. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary in 1981.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). In addition to providing telecommunications facilities and services, GTIS now provides information management and technology services for all federal departments and agencies. As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. All transactions of GTIS are processed through the GTIS Revolving Fund. An amount of \$8,245,568 representing net assets and liabilities assumed by the Fund was added to the authority when the merger occurred.

As a result of the amalgamation, the GTIS Revolving Fund has more than tripled the size of the workforce of the former GTA agency. In 1994-95, only Headquarters employees from the informatics groups of the former SSC and PWC were transferred. This increase in the workforce generated internal revenues which represented half of the 1993-94 revenues of the former GTA. This substantive increase relates to the various organizations within the Public Works and Government Services Canada department. In 1995-96, the employees from the regional informatics groups of Public Works and Government Services Canada have been transferred to the GTIS Revolving Fund.

2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Expense recognition and recording

All expenses, including termination benefits and vacation pay are recorded in the fiscal year in which they are incurred.

Interest on drawdown

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of the service to users and are accrued for services supplied but not billed up to the year-end. It is the Fund's policy to provide for doubtful accounts.

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1994 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

An expenditure which extends the economic life of an asset or increases its capacity will be capitalized.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives, from the month the asset becomes operational on the following basis:

<u>Assets</u>	<u>Estimated useful economic life</u>
Automobiles	3 years
Office equipment	5 years
Furniture and fixtures	10 years

Telecommunications equipment constitutes a special category of assets which are amortized on a straight-line basis, over the customer reimbursement agreement.

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995—Continued

Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTIS and are amortized on a straight-line basis on the same life expectancy as the asset to which they relate.

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service over the next four years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date. The accounting policy is to recognize the liability in the year the decision is taken to restructure.

3. Changes in accounting policies

Amortization

The GTA segment of the GTIS Revolving Fund has converted its amortization method and rates for most of its assets. The amortization for automobiles, office equipment and furniture and fixtures is calculated using the straight-line method instead of the diminishing balance. Automobiles are now amortized over three years (30 percent in 1994).

Accumulated net charge against the Fund's authority (ANCAFA)

In order to reflect the financial results in the balance sheet on the same basis as lapsing appropriations an facilitate the reconciliation between central accounting and the departmental financial systems, a change in the method of recording amounts debited and credited to the non-lapsing appropriation account was required. The objective is to present the results as at the end of the extended periods for the Government of Canada and not as at period 12 as it did in the past. This change is necessary in order to acknowledge in the Revolving Fund the impact of the extended accounting periods of the Government of Canada on the ANCAFA and to be able to compare it more easily against transactions recorded in the lapsing appropriations.

The new accounting policy was not applied retroactively because the necessary data was not reasonably determinable.

4. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets and liabilities for termination benefits were assumed by the Government Telecommunications and Informatics Services Revolving Fund. As of April 1, 1994, an amount of \$8,245,568 representing net liabilities assumed by the Fund was charged to the Fund's accumulated net charge against the Fund's authority. Assets and liabilities were assumed at their estimated net book value.

	1995
	\$
Assets:	
Capital assets (net of amortization)	2,551,481
Liabilities:	
Employee termination benefits	10,797,049
Net liabilities assumed	8,245,568

Government Telecommunications and Informatics Services Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1995—Concluded

5. Capital assets and accumulated amortization

	Balance as at beginning of the year	Acquisitions	Assets assumed by the Fund	Disposals/ transfers	Balance at end of the year
	\$	\$	\$	\$	\$
Capital assets					
Office equipment	4,828,482	7,267,389	3,771,869	439,405	15,428,335
Furniture and fixtures	780,784	16,234		10,297	786,721
Automobiles	118,687			28,718	89,969
Telecommunications equipment	1,722,027	1,519,471			3,241,498
	7,449,980	8,803,094	3,771,869	478,420	19,546,523
	Balance as at beginning of the year	Amortization	Re-statement/ assets assumed by the Fund	Adjustments due to disposals/ transfers	Balance at end of the year
	\$	\$	\$	\$	\$
Accumulated amortization					
Office equipment	2,409,545	1,647,358	1,198,979	439,405	4,816,477
Furniture and fixtures	316,077	77,617	10,581	10,297	393,978
Automobiles	107,859		10,828	28,718	89,969
Telecommunications equipment	321,597	654,399			975,996
	3,155,078	2,379,374	1,220,388	478,420	6,276,420
Net	4,294,902		2,551,481		13,270,103

6. Comparative figures

The comparative figures provided for 1994 represent the former GTA figures. These amounts are as published in the 1993-94 *Public Accounts*.

7. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs over four years, excluding severance pay and unused vacation pay which are recorded separately.

8. Subsequent event

During the 1994-95 fiscal year, the decision to transfer the Senior executive network segment to Canada Communication Group was reflected, effective April 1, 1994. A subsequent decision has been made to discontinue the service. Parts of the Senior executive network were transferred to the GTIS Revolving Fund, effective July 1, 1995.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the Audit Committee and presented to the Board of Trustees.

These financial statements were prepared in accordance with the stated accounting policies as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Senior General Director, Administration and Operations develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1995 and the results of its operations and the changes in its financial position for the year ended in conformity with generally accepted accounting principles.

Approved by:

MARYSE CHARBONNEAU, FCMA

*Chief, Financial Administration
(Senior full-time financial officer)*

GILLES ROY

*Senior General Director
Administration and Operations
(Senior financial officer)*

July 7, 1995

National Film Board—Continued

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation for the year		(79,959,418)		(81,814,940)
Less: items not requiring use of funds		4,494,895		3,601,537
Operating source of funds	(75,465,000)	(75,464,523)	(77,006,000)	(78,213,403)
Net capital acquisitions	(5,813,000)	(6,608,319)	(5,244,000)	(5,214,005)
Authority used	(81,278,000)	(82,072,842)	(82,250,000)	(83,427,408)
Statutory authority				
Working capital change	(375,000)	(6,032,280)	(375,000)	3,131,482
Other items		3,131,093		(469,918)
Authority used	(375,000)	(2,901,187)	(375,000)	2,661,564
Total authority used	(81,653,000)	(84,974,029)	(82,625,000)	(80,765,844)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995

	1995	1994
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	17,392,512	9,424,061
Add: PAYE charges against the appropriation account after March 31	6,877,710	10,248,214
Less: amounts credited to the appropriation account after March 31	606,849	846,259
Net authority used, end of the year	23,663,373	18,826,016
Authority limit	25,000,000	20,000,000
Unused authority carried forward	1,336,627	1,173,984

National Film Board—Continued

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1995 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Financial Administration Act* and regulations, the *National Film Act* and the by-laws of the Board.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 2, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current assets			Current liabilities		
Cash	91,028	608,706	Accounts payable		
Accounts receivable			Government of Canada	1,035,306	3,136,270
Government of Canada	652,496	479,954	Outside parties	6,501,680	5,734,909
Outside parties	3,650,978	2,384,254	Accrued salaries and vacations	1,409,161	1,492,742
Deposits	802,943	406,373	Advances on productions	243,619	654,015
Inventories (Note 3)	2,442,966	2,259,396	Obligation under voluntary departure		
Prepaid expenses	381,148	447,110	programs (Note 5)	2,500,000	5,094,948
	8,021,559	6,585,793		11,689,766	16,112,884
Capital assets (Note 4)			Long-term liabilities		
Cost	46,266,687	42,526,474	Obligation under capital		
Less: accumulated amortization	27,803,849	25,849,181	leases	12,118	181,603
	18,462,838	16,677,293	Provision for employee termination		
			benefits	6,809,628	7,141,418
				6,821,746	7,323,021
				18,511,512	23,435,905
			Commitments and contingencies (Notes 10 and 11)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 6)	17,392,512	9,424,061
			Accumulated deficit (Note 7)	(9,419,627)	(9,596,880)
				7,972,885	(172,819)
	26,484,397	23,263,086		26,484,397	23,263,086

Approved by Management:

GILLES ROY

Senior General Director
Administration and Operations

SANDRA MacDONALD

Government Film Commissioner

Approved by the Board:

JOHN D. KENNY

Member

KRISHAN C. JOSHEE

Member

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentation		
Board's program	32,980,157	29,332,853
Sponsored production	975,868	2,163,842
Marketing of films and other forms of visual presentation	6,951,683	9,809,372
	40,907,708	41,306,067
French programming		
Production of films and other forms of visual presentation		
Board's program	20,295,918	19,068,295
Sponsored production	1,302,764	1,182,314
Marketing of films and other forms of visual presentation	4,542,198	4,590,039
	26,140,880	24,840,648
International programming		
Marketing of films and other forms of visual presentation	2,371,908	2,610,366
General services		
Distribution and other services	11,974,042	12,113,873
Research and development	596,128	834,781
	12,570,170	12,948,654
Management and administration	8,747,509	10,220,709
	90,738,175	91,926,444
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	1,043,198	2,213,005
French programming	1,413,108	1,252,465
Film prints, rentals and royalties		
Canadian distribution	3,922,644	3,057,672
International distribution	3,135,393	2,492,344
Services and miscellaneous	1,264,414	1,096,018
	10,778,757	10,111,504
Cost of operations for the year	79,959,418	81,814,940

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Balance, beginning of year	9,596,880	9,171,446
Cost of operations for the year	79,959,418	81,814,940
	89,556,298	90,986,386
Parliamentary appropriation—Operations	(80,136,671)	(81,389,506)
Balance, end of year	9,419,627	9,596,880

STATEMENT OF ACCUMULATED NET CHARGE
AGAINST THE REVOLVING FUND'S AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Operating activities		
Cost of operations for the year	(79,959,418)	(81,814,940)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Amortization	3,831,224	3,114,009
Loss on disposal of capital assets	840,924	62,094
Decrease in the provision of accrued vacations	(37,592)	(89,176)
Obligation under voluntary departure programs	342,129	2,157,871
Increase (decrease) in the provision for employee termination benefits	(481,790)	(1,643,261)
	(75,464,523)	(78,213,403)
Decrease (increase) in the funded components of working capital	(6,032,280)	3,131,482
	(81,496,803)	(75,081,921)
Investing activities		
Acquisition of capital assets	(6,430,625)	(4,567,015)
Acquisition under capital leases	(87,000)	(608,772)
Proceeds from disposal of capital assets	59,932	12,049
	(6,457,693)	(5,163,738)
Financing activities		
Parliamentary appropriation	82,072,842	83,427,432
Increase in the net book value of capital assets, net of obligation under capital leases	(1,936,171)	(2,037,926)
	80,136,671	81,389,506
Obligation under capital leases	87,000	608,772
Payments on obligations under capital leases	(237,626)	(659,063)
	79,986,045	81,339,215
Increase (decrease) for the year	7,968,451	(1,093,556)
Balance, beginning of year	9,424,061	10,517,617
Balance, end of year	17,392,512	9,424,061

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority and purposes

The National Film Board was established in 1950 under the *National Film Act* to initiate and promote the production and distribution of films in the national interest and in particular to:

- produce and distribute, and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Continued

- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of capital assets and can record the increase in the net book value of capital assets against this authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25 million (1994—\$20 million) at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of capital assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies**Production of films and other forms of visual presentation.**

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Sponsored production

All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other forms of visual presentation held for sale are carried at the lower of the average direct cost of production and net realizable value.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful lives of the assets, as follows:

- Technical equipment	5 to 20 years
- Data processing equipment	3 to 10 years
- Office furniture	10 to 20 years
- Office equipment	10 to 15 years
- Rolling stock	5 to 10 years

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the fair value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Admissible employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Inventories

	1995	1994
	\$	\$
Productions in progress	1,089,136	870,492
Materials and supplies	1,017,824	1,029,977
Film prints and other forms of visual presentation held for sale	336,006	358,927
	<u>2,442,966</u>	<u>2,259,396</u>

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Continued

4. Capital assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	27,894,482	4,220,104	616,332	31,498,254
Data processing equipment	9,064,244	1,805,434	448,778	10,420,900
Office furniture	1,660,981	156,986		1,817,967
Office equipment	1,071,086	226,775	239,693	1,058,168
Rolling stock	112,280	21,326	23,715	109,891
	39,803,073	6,430,625	1,328,518	44,905,180
Equipment under capital lease				
Technical equipment		87,000		87,000
Data processing equipment	2,509,565		1,448,894	1,060,671
Office equipment	213,836			213,836
	2,723,401	87,000	1,448,894	1,361,507
	42,526,474	6,517,625	2,777,412	46,266,687
Accumulated amortization				
	Balance, beginning of year	Amortization	Decrease	Balance, end of year
	\$	\$	\$	\$
Technical equipment	19,032,646	1,829,181	792,244	20,069,583
Data processing equipment	4,294,823	1,522,708	230,194	5,587,337
Office furniture	726,934	136,406	27,985	835,355
Office equipment	418,881	92,167	41,375	469,673
Rolling stock	91,855	10,194	19,713	82,336
	24,565,139	3,590,656	1,111,511	27,044,284
Equipment under capital lease				
Technical equipment		9,207		9,207
Data processing equipment	1,257,906	209,470	765,045	702,331
Office equipment	26,136	21,891		48,027
	1,284,042	240,568	765,045	759,565
	25,849,181	3,831,224	1,876,556	27,803,849

5. Voluntary departure programs

To cope with budgetary restraints, the Board has initiated, in 1994 and 1995, early retirement and voluntary departure programs. These programs resulted in an expense of \$1,400,000 in 1995 (1994—\$3,863,000). The current liability related to these programs also includes regular termination benefits that have been accumulated in prior years.

6. Accumulated net charge against the Revolving Fund's authority

	1995	1994
	\$	\$
Net book value of capital assets	18,462,838	16,677,293
Funded components of working capital	(888,723)	(6,921,003)
Obligation under capital leases	(181,603)	(332,229)
	17,392,512	9,424,061

7. Accumulated deficit

The accumulated deficit is comprised of the following items which will be funded by parliamentary appropriation in the year in which they will be paid:

	1995	1994
	\$	\$
Accrued vacations	109,999	147,591
Employee termination benefits		
Short-term		150,000
Long-term	6,809,628	7,141,418
Voluntary departure programs		
Short-term	2,500,000	2,157,871
	9,419,627	9,596,880

National Film Board—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

8. Expenses

	1995	1994
	\$	\$
Salaries and benefits	46,074,466	48,502,269
Voluntary departure programs	1,400,000	3,863,000
Rentals	10,607,676	9,908,798
Professional and special services	8,040,831	7,373,969
Transportation and communications	5,266,843	5,448,267
Cash financing in co-productions	3,860,983	3,590,021
Amortization	3,831,224	3,114,009
Materials and supplies	3,809,012	4,000,217
Contracted film production and laboratory processing	2,929,191	2,212,759
Information	1,363,208	1,654,970
Repair and upkeep	1,305,024	1,038,352
Miscellaneous	2,249,717	1,219,813
	<u>90,738,175</u>	<u>91,926,444</u>

9. Related party transactions

The Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business. During the year, the Board has leased accommodation from the Department of Public Works and Government Services for an amount of \$8,160,000 (1994—\$8,212,000).

10. Commitments

The Board has long-term lease agreements for premises and equipment. Future minimum rental payments are the following:

	Premises	Equipment	Total
	\$	\$	\$
1996	246,452	436,147	682,599
1997	237,702	137,268	374,970
1998	233,451	20,846	254,297
1999	112,974	3,953	116,927
	<u>830,579</u>	<u>598,214</u>	<u>1,428,793</u>

11. Contingencies

In the ordinary course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of Management that these actions will not result in any substantial liabilities to the Board.

12. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 1995.

Optional Services Revolving Fund

MANAGEMENT REPORT

Public Works and Government Services Canada (PWGSC) is charged with the responsibility of fostering the cost effective and efficient delivery of integrated common products and services to Government. The Department provides central and common products and services which are mandatory under Government policy, and offers optional common products and services at competitive market rates.

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year except for a change to the cut-off date related to the amounts debited and credited to the appropriation account after March 31 as set out in Note 7. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the Department's Government Operational Service Branch (since July 24, 1995), develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Branch maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

An audit of Canada Communication Group's (CCG's) procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to the 1993-94 year-end, to transfer CCG's procurement business segment, a profitable component of CCG, to the Supply Operations Branch of Public Works and Government Services Canada.

In the February 1995 federal Budget an announcement was made to close Supply Operations Branch's Stocked Item Supply (SIS) sub-activity as a warehousing and distribution system within the federal Government.

Approved by

L. SAINT-LAURENT

Director General, Finance
(Senior full-time financial officer)

J. C. STOBBE

Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)

September 29, 1995

STATEMENT OF AUTHORITY (USED) PROVIDED
FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(1,855,000)	(25,153,052)	(2,286,000)	(5,219,036)
Add: items not requiring use of funds	404,000	3,576,321	462,000	997,037
Operating use of funds	(1,451,000)	(21,576,731)	(1,824,000)	(4,221,999)
Net capital acquisitions	(774,000)	(418,413)	(1,093,000)	(597,222)
Working capital change	370,000	(15,325,121)	631,000	(9,535,114)
Other items		15,985,945		(1,211,825)
Authority (used) provided	(1,855,000)	(21,334,320)	(2,286,000)	(15,566,160)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995

	1995	1994
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	63,021,834	24,866,904
Add: PAYE charges against the appropriation account after March 31	13,618,050	37,671,318
Less: amounts credited to the appropriation account after March 31	32,687,598	42,319,200
other charges against the appropriation		1,778,508
Net authority used, end of year	43,952,286	21,997,530
Authority limit	200,000,000	100,000,000
Unused authority carried forward	156,047,714	78,002,470

Optional Services Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	39,710,932	44,011,573	Government of Canada	504,771	23,420,915
Outside parties	1,885,778	354,974	Outside parties	21,904,946	23,880,807
Net investment in leases			Deferred revenues	660,377	918,647
(Note 3)	675,352	496,080		23,070,094	48,220,369
Inventories at the lower of cost or net			Long-term		
realizable value (Note 2)	8,717,717	14,911,575	Provision for employee termination		
Other		1,040,730	benefits (Note 5)	3,328,575	598,186
	50,989,779	60,814,932			
Long-term receivable					
Net investment in leases			EQUITY OF CANADA		
(Note 3)		179,272	Accumulated net charge against the Fund's		
Capital (Notes 2 and 4)			authority	63,021,834	24,866,904
At cost	7,503,853	5,628,323	Accumulated deficit	(35,216,924)	(10,063,872)
Less: accumulated amortization	4,290,053	3,000,940		27,804,910	14,803,032
	3,213,800	2,627,383			
	54,203,579	63,621,587		54,203,579	63,621,587

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Sales from operations	251,286,298	152,753,958
Cost of sales	202,954,243	110,686,013
Gross profit on sales	48,332,055	42,067,945
Operating expenses		
Salaries and employee benefits, severance		
pay and maternity leave	26,288,671	16,814,093
Provision for employee termination		
benefits	2,398,025	299,093
Professional and special services	10,109,246	9,202,244
Accommodation	5,552,207	5,515,294
Repairs, supplies and miscellaneous	6,992,046	5,525,048
Freight	3,345,191	4,666,430
Interest on drawdown and other	3,111,844	1,473,144
Information	513,944	1,059,102
Postage	419,555	388,216
Travel and removal	673,200	486,806
Amortization	983,710	656,525
Communications	742,155	413,300
Inventories and other losses	2,869,671	559,868
Tenant services	97,920	22,559
Loss on disposal of capital assets	55,086	41,419
Rentals	1,123,949	163,840
	65,276,420	47,286,981
Net loss for the year before other expenses	(16,944,365)	(5,219,036)
Other expenses		
Provision for compensation (Note 10)	8,208,687	
Net loss for the year	(25,153,052)	(5,219,036)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Balance, beginning of year	(10,063,872)	(4,844,836)
Net loss for the year	(25,153,052)	(5,219,036)
Balance, end of year	(35,216,924)	(10,063,872)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995

	1995	1994
	\$	\$
Operating activities:		
Net loss for the year	(25,153,052)	(5,219,036)
Add: provision for employee termination benefits	2,398,025	299,093
amortization	983,710	656,525
disposals/adjustments	194,586	41,419
	(21,576,731)	(4,221,999)
Working capital change	(15,325,121)	(9,535,114)
Net financial resources used by operating activities	(36,901,852)	(13,757,113)
Investing activities:		
Changes in other assets and liabilities:		
Net investment in leases	179,272	2,726,066
Employee termination benefits assumed	332,364	
	511,636	2,726,066
Capital assets:		
Acquisitions	(418,413)	(597,222)
Assumed (net of amortization)	(1,346,301)	
	(1,764,714)	(597,222)
Net financial resources used by investing activities	(1,253,078)	2,128,844
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(38,154,930)	(11,628,269)
Accumulated net charge against the Fund's authority account, beginning of year	(24,866,904)	(13,238,635)
Accumulated net charge against the Fund's authority account, end of year	(63,021,834)	(24,866,904)

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which authorized the establishment of the Fund effective as of April 1, 1992, and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The operation of the Fund is for the purpose of paragraph 5(1)(a) of the *Department of Supply and Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materiel; and for the purpose of paragraph 5(1)(b) of the *Department of Supply and Services Act* in respect of the acquisition of printing and publishing services; and for the purpose of the systems' benchmarking and software brokerage programs; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program; and for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

The Fund's authority was amended as of April 1, 1994 to effect the transfer of Canada Communication Group Revolving Fund's (CCG's) procurement business segment - now known as Public relations and print contract services (PRPCS) sub-activity. The Fund's authority was subsequently increased through the 1994-95 Supplementary Estimates (D), from \$100 million to \$200 million.

All the functions of the OSRF prior to April 1, 1992 were under the Supply Revolving Fund (SRF) which was wound up as at March 31, 1992 in accordance with authority provided in 1991-92 Supplementary Estimates.

Optional Services Revolving Fund—Continued**NOTES TO THE FINANCIAL STATEMENTS**

MARCH 31, 1995—Continued

2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Interest on drawdown

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Inventories

The basis of valuation is lower of cost or net realizable value and obsolete or unusable items are not included. There is no work in process.

Capital assets

Leasehold improvements and other capital assets are amortized commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	5 years
Automotive	5 years
Warehouse equipment	10 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees.

Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service over the next four years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date. The accounting policy is to recognize the liability in the year the decision is taken to restructure.

3. Net investment in leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated Electronic Data Processing (EDP) equipment approved by Treasury Board for client-departments. On April 1, 1992, the Optional Services Revolving Fund assumed the net investment in EDP leases of \$7,567,474.

The capital, interest and any other related costs are recoverable from departments over a one to five year period under direct financing leasing agreements. The net investment in leases is segregated between current and long-term portions on the balance sheet.

Optional Services Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995—Continued

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Assumed April 1, 1994	Restated balance beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$	\$	\$
Leasehold improvements	438,315		438,315		(40,351)	397,964
Furniture and equipment	270,221	871,684	1,141,905	28,494	126,757	1,297,156
EDP equipment	2,237,288	512,320	2,749,608	355,363	(130,354)	2,974,617
Automotive	404,396		404,396	10,250	(7,866)	406,780
Warehouse equipment	2,278,103		2,278,103	24,306	124,928	2,427,337
	5,628,323	1,384,004	7,012,327	418,413	73,114	7,503,854

Accumulated amortization	Balance at beginning of year	Assumed April 1, 1994	Restated balance beginning of year	Current year amortization	Adjustments to accumulated amortization as a result of disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$	\$	\$
Leasehold improvements	246,975		246,975	30,070		277,045
Furniture and equipment	76,281		76,281	220,000	75,687	371,968
EDP equipment	977,705	37,703	1,015,408	290,837	(234,220)	1,072,025
Automotive	240,925		240,925			240,925
Warehouse equipment	1,459,054		1,459,054	442,803	426,233	2,328,090
	3,000,940	37,703	3,038,643	983,710	267,700	4,290,053
Net	2,627,383	1,346,301	3,973,684		(194,586)	3,213,801

5. Employee benefits liability

There is an accrued liability of \$3,328,575 representing the liability incurred since the establishment of the Optional Services Revolving Fund, April 1, 1992 for employee benefits.

6. Assumed assets and liabilities

With the establishment of the Optional Services Revolving Fund (OSRF) as at April 1, 1992 and the transfer of Canada Communication Group's procurement segment - PRPCS to the Supply Operations Branch effective April 1, 1994, the respective amounts of \$21,678,024 and \$620,436 representing net assets assumed over liabilities, were charged to the Fund's accumulated net charge against the Fund's authority.

	1995	1994
	\$	\$
Assets:		
Current assets (Net)	12,099,709	11,811,010
Net investment in leases	7,567,474	7,567,474
Capital assets (Net of amorti- zation)	3,645,841	2,299,540
	23,313,024	21,678,024
Liabilities:		
Accumulated unused annual leave	682,201	
Employee termination benefits	332,363	
	1,014,564	
Net assets assumed	22,298,460	21,678,024

7. Change in an accounting policy

Accumulated net charge against the Fund's authority (ANCAFA)

In order to reflect the financial results in the balance sheet on the same basis as lapsing appropriations and facilitate the reconciliation between Central Accounting and the departmental financial systems, a change in the method of recording amounts debited and credited to the non-lapsing appropriation account was required. The objective is to present the results as at the end of the extended periods for the Government of Canada and not as at period 12 as it did in the past. This change is necessary in order to acknowledge in the Revolving Fund the impact of the extended accounting periods for the Government of Canada on the ANCAFA and to be able to compare it more easily against transactions recorded in the lapsing appropriations.

The new accounting policy was not applied retroactively because the necessary data was not reasonably determinable.

8. Comparative figures

Some previous year's comparative figures have been reclassified to reflect the current year's presentation.

Optional Services Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

9. Stocked Item Supply (SIS) closure

The February 1995 federal Budget announced the closure of Stocked Item Supply as a warehousing and distribution system within the federal Government. The SIS board of management decided on an orderly phase-out of the sub-activity over an eight (8) month period in order to minimize the net loss resulting from the closure. The phase-out period will allow the Department to put other methods of supply in place for the customer, sell off the inventory at some profit, renegotiate/terminate contracts with current SIS suppliers and provide employees on workforce adjustment (WFA) with work and time to find other employment while awaiting early retirement incentives (ERI)/early departure incentive (EDI) packages.

10. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs excluding severance pay and unused vacation pay which are recorded separately.

Parks Canada Enterprise Unit (Hot Springs) Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Enterprise Unit (Hot Springs) Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the significant accounting policies, set out in Note 2. Since this is the first year of operation for the Fund comparative figures are not available. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Research is in progress to determine if newer integrated accounting and reporting systems could be implemented on a cost effective basis.

Approved by:

PETER HOMULOS
*A/Assistant Deputy Minister
Corporate services*

ALAN LATOURELLE
Director general, Financial Management

August 7, 1995

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1995

	1995	
	Estimates	Actual
	\$	\$
Net loss for the year	(405,000)	(205,541)
Add: items not requiring use of funds	495,000	499,853
Operating source of funds	90,000	294,312
Net capital acquisitions	(1,500,000)	(492,562)
Working capital change		364,829
Other items		(364,829)
Authority used	(1,410,000)	(198,250)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995
	\$
Debit balance in the accumulated net charge against the Fund's authority	(166,579)
Add: charges against the appropriation account after March 31	457,762
Less: amount credited to the appropriation account after March 31	92,933
Net authority used, end of year	198,250
Authority limit	6,000,000
Unused authority carried forward	5,801,750

Parks Canada Enterprise Unit (Hot Springs)

Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	LIABILITIES	1995
	\$		\$
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Outside parties	92,933	Government of Canada	219,728
		Outside parties	238,034
Capital (Note 3)			457,762
At cost	3,777,962	Long-term	
Less: accumulated amortization	466,757	Allowance for employee termination benefits	33,096
	3,311,205		490,858
		EQUITY OF CANADA	
		Contributed capital	3,285,400
		Accumulated net charge against the Fund's	
		authority	(166,579)
		Accumulated deficit	(205,541)
			2,913,280
	3,404,138		3,404,138

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Revenues	
Pool fees and rentals	2,625,359
Lockers	129,140
Other	21,764
Concession rent	37,967
Swim lessons	9,060
Staff housing	9,336
	2,832,626

Direct costs	
Salaries and employee benefits	1,623,341
Amortization	459,150
Utilities, materials and supplies	326,464
Purchased repairs and upkeep	144,809
Park administrative costs	103,344
Transportation and communications	51,288
Provision for employee termination	
benefits	31,218
Professional and special services	28,169

Total direct costs	2,767,783
Contribution margin	64,843

Overhead costs	
Salaries and employee benefits	130,322
Other	130,577
Amortization	7,607
Provision for employee termination	
benefits	1,878
	270,384

Net loss	(205,541)
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STATEMENT OF ACCUMULATED DEFICIT

FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Balance, beginning of year	
Net loss for the year	(205,541)
Balance, end of year	(205,541)

Parks Canada Enterprise Unit (Hot Springs) Revolving Fund—Concluded

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Operating activities:	
Net loss before extraordinary items	(205,541)
Add: provision for termination	
benefits	33,096
amortization	466,757
	294,312
Changes in current assets and liabilities	364,829
Net financial resources provided by operating activities	659,141
Investing activities:	
Capital assets	
Purchased	(492,562)
Net financial resources used by investing activities	(492,562)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	166,579
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year	166,579

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1995

1. Authority and purpose

The Parks Canada Enterprise Unit (Hot Springs) Revolving Fund was established in 1994, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Communications to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Enterprise Unit (Hot Springs) including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$6,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized on the straight-line basis over their estimated useful lives as follows:

Buildings	5 to 20 years
Furniture and fixtures	5 to 10 years
Machinery and equipment	10 years
Vehicles	5 years
Computers	3 years

Pension Plan

Employees of the Parks Canada Enterprise Unit (Hot Springs) Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned prior to April 1, 1994 and estimated at \$113,500 as at March 31, 1994 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets and accumulated amortization

	Balance at beginning of year	Acquisitions net of disposal	Balance at end of year
	\$	\$	\$
Capital assets			
Buildings	3,105,200	357,062	3,462,262
Furniture and fixtures	150,500	16,025	166,525
Machinery and equipment		79,718	79,718
Vehicles	29,700	19,566	49,266
Computers		20,191	20,191
	3,285,400	492,562	3,777,962
Accumulated amortization			
	Balance at beginning of year	Amortization	Balance at end of year
	\$	\$	\$
Buildings		429,254	429,254
Furniture and fixtures		25,463	25,463
Machinery and equipment		3,189	3,189
Vehicles		7,505	7,505
Computers		1,346	1,346
		466,757	466,757

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

M. S. CONWAY

*Director General,
Client Services Bureau
(Senior full-time financial officer)*

W. L. CLARKE

*Assistant Deputy Minister
Corporate Services Branch
(Senior financial officer)*

June 16, 1995

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994 (restated)	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year	(1,656,943)	6,758,499	6,739,884	5,178,306
Add: items not requiring use of funds	1,796,132	1,798,106	1,495,282	1,529,151
Operating source of funds	139,189	8,556,605	8,235,166	6,707,457
Net capital acquisitions	(1,219,600)	(5,541,597)	(5,544,000)	(3,196,901)
Working capital change	(891,881)	915,594	790,210	1,960,078
Other items		(817,807)		(1,806,089)
Authority provided (used)	(1,972,292)	3,112,795	3,481,376	3,664,545

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	(26,687,214)	(22,991,117)
Add: PAYE charges against the appropriation account after March 31	4,367,221	3,845,156
Less: amounts credited to the appropriation account after March 31	180,396	241,633
Net authority provided, end of year	(22,500,389)	(19,387,594)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	26,500,389	23,387,594

Passport Office Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994 (Restated)	LIABILITIES	1995	1994 (Restated)
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	195,779	269,525	Government of Canada	1,190,295	2,160,700
Outside parties	77,066	19,037	Outside parties		
Inventories, at cost and average cost			Accounts payable	3,237,928	1,825,834
(Note 3)	1,031,379	1,500,036	Vacation pay	373,407	374,752
Prepaid expenses	65,937	109,940	Current portion of the provision for employee		
			termination benefits	143,730	116,872
	1,370,161	1,898,538	Deferred revenues	208,592	288,577
Capital (Note 4)				5,153,952	4,766,735
At cost	9,965,165	8,755,046	Long-term		
Less: accumulated amortization	6,327,657	5,121,613	Provision for employee termination		
	3,637,508	3,633,433	benefits	2,953,536	2,699,481
Other capital assets (Note 4)					
Technology Enhancement Plan Project	5,650,822	1,422,846			
	10,658,491	6,954,817			

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (Restated)
	\$	\$
Revenues		
Fees earned	49,352,492	46,492,348
Miscellaneous revenues	257,253	21,959
	49,609,745	46,514,307
Operating expenses		
Salaries and employee benefits	20,635,744	20,008,340
Provision for employee termination		
benefits	488,560	389,412
Passport materials and application forms	5,416,506	4,788,001
Passport operations at missions		
abroad	4,447,460	4,447,460
Accommodation	3,418,141	2,984,315
Professional and special services	2,696,859	2,800,419
Freight, express and cartage	1,612,551	1,635,741
Amortization	1,287,396	1,118,443
Telecommunications	1,155,411	1,411,971
Printing, stationery and supplies	724,155	662,227
Travel and removal	323,218	453,941
Repair and maintenance	274,123	275,034
Miscellaneous expenses	115,585	46,113
Rentals	101,004	128,540
Postal services and postage	79,770	70,350
Information	52,613	94,398
Loss on disposal of capital assets	22,150	21,296
	42,851,246	41,336,001
Net profit	6,758,499	5,178,306

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (Restated)
	\$	\$
Balance, beginning of year as previously		
reported	21,149,781	17,301,412
Adjustment to previous year financial state-		
ments (Note 6)	1,329,937	
Balance, as restated	22,479,718	
Net profit for the year	6,758,499	5,178,306
Balance, end of year	29,238,217	22,479,718

Passport Office Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (Restated)
	\$	\$
Operating activities:		
Net profit for the year	6,758,499	5,178,306
Add: provision for termination		
benefits	488,560	389,412
amortization	1,287,396	1,118,443
loss on disposal of capital	22,150	21,296
	8,556,605	6,707,457
Changes in current assets and liabilities	915,594	1,960,078
Changes in other assets and liabilities:		
Payments on and change in provision for		
employee termination benefits	(234,505)	(153,851)
Net financial resources provided		
by operating activities	9,237,694	8,513,684
Investing activities:		
Capital		
Purchased	(5,541,597)	(3,196,901)
Net financial resources used by investing		
activities	(5,541,597)	(3,196,901)
Net financial resources provided and change		
in the accumulated net charge against		
the Fund's authority account, during		
the year	3,696,097	5,316,783
Accumulated net charge against the Fund's		
authority account, beginning of year	22,991,117	17,674,334
Accumulated net charge against the Fund's		
authority account, end of year	26,687,214	22,991,117

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of

accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Capital

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP)	
equipment	5 years
Other equipment	10 years

(c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs will be amortized on a straight line basis over 5 years starting at the completion of the project.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Revenues from passport fees is prepaid on application and accounted for on an accrual basis. Deferred revenue represents fees received for which the services have not yet been provided.

3. Inventories

	1995	1994
	\$	\$
Materials and supplies	940,723	1,378,688
Work in process	90,656	121,348
	1,031,379	1,500,036

Passport Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Concluded

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Prior year adjustments	Balance at beginning of year restated	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$	\$	\$
Leasehold improvements	2,419,264	(8,975)	2,410,289	450,441		2,860,730
Furniture	1,429,262	(25,710)	1,403,552	357,562	25,572	1,735,542
EDP equipment	2,927,803	(78,529)	2,849,274	350,716	37,528	3,162,462
Other equipment	2,091,931		2,091,931	154,902	40,402	2,206,431
	8,868,260	(113,214)	8,755,046	1,313,621	103,502	9,965,165

Accumulated amortization	Balance at beginning of year	Prior year adjustments	Balance at beginning of year restated	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$	\$	\$
Leasehold improvements	1,543,369	(2,992)	1,540,377	576,415		2,116,792
Furniture	520,894	(1,607)	519,287	99,607	15,851	603,043
EDP equipment	1,940,092	(15,706)	1,924,386	424,683	30,899	2,318,170
Other equipment	1,137,563		1,137,563	186,692	34,603	1,289,652
	5,141,918	(20,305)	5,121,613	1,287,397	81,353	6,327,657

Other capital assets	Balance at beginning of year	Prior year adjustments	Balance at beginning of year restated	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$	\$	\$
Technology enhancement plan project		1,422,846	1,422,846	4,227,976		5,650,822
		1,422,846	1,422,846	4,227,976		5,650,822

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1995 and April 30, 2000.

Accommodation expense consisted of:

	1995	1994
	\$	\$
Rentals	3,418,141	2,984,315
Services	52,804	39,988
	3,470,945	3,024,303

6. Correction of error in prior period financial statements

The Passport Office omitted to report the capitalization of all costs related to the TEP project in the 1993-94 financial statements. The financial statements for fiscal year 1993-94 have been restated accordingly. As a result the accumulated surplus as at April 1, 1994 and the net profit for the year ended March 31, 1994 have been increased by \$1,329,937.

RADIAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the RADIAN Learning and Communications Network Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

SUZANNE ALARY
Chief, financial management
(Senior full-time financial officer)

LOUISE DUROCHER
Executive Director, Management services group
(Senior financial officer)

June 16, 1995

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1995

	1995	
	Estimates	Actual
	\$	\$
Net loss for the year	(1,219,000)	(1,168,425)
Add: items not requiring use of funds	44,000	58,900
Operating source of funds	(1,175,000)	(1,109,525)
Net capital acquisitions	(311,000)	(277,835)
Working capital change		41,158
Other items		(41,158)
Authority used	(1,486,000)	(1,387,360)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995
	\$
Credit balance in the accumulated net charge against the Fund's authority account	1,346,202
Add: PAYE charged against the appropriation account after March 31	59,658
Less: amount credited to the appropriation account after March 31	18,500
Net authority used, end of year	1,387,360
Authority limit	10,000,000
Unused authority carried forward	8,612,640

RADIAN Revolving Fund— Continued**BALANCE SHEET AS AT MARCH 31, 1995**

ASSETS	1995	LIABILITIES	1995
	\$		\$
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Government of Canada	18,500	Government of Canada	37,024
	18,500	Outside parties	
		Vacation pay	22,634
Capital assets			59,658
At cost	277,835	Long-term	
Less: accumulated amortization	50,564	Provision for employee termination benefits	8,336
	227,271		67,994
		EQUITY OF CANADA	
		Accumulated net charge against the Fund's	
		authority	1,346,202
		Accumulated deficit	(1,168,425)
			177,777
	245,771		245,771

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Revenues	802,114
Operating expenses	
Salaries and employee benefits	732,658
Provision for employee termination	
benefits	8,336
Transportation and communications	158,815
Information	411,386
Professional and special services	131,662
Rentals	107,208
Purchased repairs and upkeep	87,533
Utilities, materials and supplies	27,089
Amortization	50,564
Other expenses	255,288
	1,970,539
Net loss	(1,168,425)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Balance, beginning of year	
Net loss for the year	(1,168,425)
Balance, end of year	(1,168,425)

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Operating activities:	
Net loss	(1,168,425)
Add: provision for employee termination	
benefits	8,336
amortization	50,564
	(1,109,525)
Changes in current assets and liabilities	41,158
Net financial resources used by operating	
activities	(1,068,367)
Investing activities:	
Capital assets	
Purchased	(277,835)
Net financial resources used by investing	
activities	(277,835)
Net financial resources used and change in the accumu-	
lated net charge against the Fund's authority account,	
during the year	(1,346,202)
Accumulated net charge against the Fund's authority	
account, beginning of year	
Accumulated net charge against the Fund's authority	
account, end of year	(1,346,202)

RADIAN Revolving Fund— Concluded**NOTES TO THE FINANCIAL STATEMENTS**

MARCH 31, 1995

1. Authority and purpose

The RADIAN Learning and Communications Network Revolving Fund was established effective April 1, 1994 to deliver distance learning and business communications in the public sector.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$10,000,000 at any time.

2. Significant accounting policies**(a) Employee termination benefits**

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. RADIAN provides for the severance entitlements earned by employees since April 1, 1994. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned prior to April 1, 1994 and estimated at \$13,000 as at March 31, 1995 represent an obligation of RADIAN and will be funded by the Treasury Board.

(b) Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Office furniture	10 years
Office equipment	5 years
EDP and word processing equipment	4 years

3. Capital assets and accumulated amortization

	Balance at beginning of year	Acquisitions	Balance at end of year	Amortization	Net book value
	\$	\$	\$	\$	\$
Capital assets					
Furniture.....		111,523	111,523	11,152	100,371
Equipment.....		43,323	43,323	8,665	34,658
EDP and word processing equipment.....		122,989	122,989	30,747	92,242
		277,835	277,835	50,564	227,271

Public Service Commission— Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

CLAIRE KENNEDY

*Acting Director General, Finance and Administration
(Senior full-time financial officer)*

AMELITA A. ARMIT

*Executive Director
Corporate Management and Secretary General
(Senior financial officer)*

June 27, 1995

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net (loss) profit for the year	(581,000)	(542,547)	10,000	339,873
Add: items not requiring use of funds	634,000	558,438	410,000	601,875
Operating source of funds	53,000	15,891	420,000	941,748
Net capital acquisitions	(800,000)	(68,198)	(500,000)	(532,530)
Working capital change		(1,577,800)	124,000	1,079,045
Other items		1,752,188		(1,102,261)
Authority (used) provided	(747,000)	122,081	44,000	386,002

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Credit (Debit) balance in the accumulated net charge against the Fund's authority account ...	294,244	(1,287,863)
Add: PAYE charges against the appropriation account after March 31	1,853,238	3,704,107
Less: amounts credited to the appropriation account after March 31	3,668,261	3,814,941
Net authority provided, end of year	(1,520,779)	(1,398,697)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	6,020,779	5,898,697

**Public Service Commission—
Staff Development and Training Revolving Fund—
Continued**

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	3,933,961	4,335,743	Government of Canada	1,431,198	2,638,783
Outside parties	319,074	284,482	Outside parties		
Prepaid expenses	165,577	130,699	Accounts payable	429,788	1,074,593
	4,418,612	4,750,924	Vacation pay	440,881	427,225
Capital assets (Note 4)			Current portion of provision for employee termination benefits	138,000	186,000
At cost	4,012,312	3,944,114	Deferred revenues	600	23,977
Less: accumulated amortization	2,788,538	2,506,144		2,440,467	4,350,578
	1,223,774	1,437,970	Long-term		
			Provision for employee termination benefits	1,770,543	1,446,500
				4,211,010	5,797,078
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	294,244	(1,287,863)
			Accumulated surplus	1,137,132	1,679,679
				1,431,376	391,816
	5,642,386	6,188,894		5,642,386	6,188,894

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Revenues		
Course fees and services	10,539,091	12,476,357
Subsidies	3,988,433	4,573,667
	14,527,524	17,050,024
Operating expenses		
Salaries and employee benefits	8,747,458	8,791,234
Provision for employee termination benefits	276,044	204,865
Rentals	1,930,435	1,847,749
Professional and special services	1,898,845	2,514,364
Travel and communications	714,087	912,039
Administration and financial services	316,800	561,900
Material and supplies	519,329	1,139,342
Information	369,399	295,270
Amortization	282,394	342,625
Loss on disposal of capital assets		54,385
Repairs	12,452	24,426
Other	2,828	21,952
	15,070,071	16,710,151
Net (loss) profit	(542,547)	339,873

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Balance, beginning of year	1,679,679	1,339,806
Net (loss) profit for the year	(542,547)	339,873
Balance, end of year	1,137,132	1,679,679

**Public Service Commission—
Staff Development and Training Revolving Fund—
Continued**

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Operating activities:		
Net (loss) profit	(542,547)	339,873
Add: provision for employee termination benefits	276,044	204,865
amortization	282,394	342,625
loss on disposal of capital assets		54,385
	15,891	941,748
Change in current assets and liabilities	(1,577,800)	1,079,045
Change in current provision for employee termination benefits	48,000	(68,119)
Net financial resources (used) provided by operating activities	(1,513,909)	1,952,674
Investing activities:		
Capital assets		
Purchased	(68,198)	(532,530)
Net financial resources used by investing activities	(68,198)	(532,530)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority, during the year	(1,582,107)	1,420,144
Accumulated net charge against the Fund's authority account, beginning of year	1,287,863	(132,281)
Accumulated net charge against the Fund's authority account, end of year	(294,244)	1,287,863

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995**

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of \$4,573,071 have been deleted from the accounts. An amount of \$1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

(a) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(b) Capital assets and amortization

Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing capital assets purchases and charging operations for the use of these assets. These capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
Electronic data processing (EDP) equipment	25 percent

Effective April 1, 1993 the minimum cost of capital assets to be capitalized was increased from \$500 to \$1000.

(c) Prepaid expenses

The operations of the Fund are charged with expenses coincident with the provision of services. Prepaid expenses include the inventory of photocopies and supplies at March 31, 1995.

(d) Deferred revenues

Consists of amounts received from clients for services to be rendered.

3. Subsidized operations

Appropriation funds in the amount of \$2,788,433 were paid to the Staff Development and Training Revolving Fund for the 1994-95 fiscal year to fund the activities necessary to carry out the roles and responsibilities assigned to the Commission which cannot be recovered through user fees. The comparative figure for 1993-94 is \$2,984,667.

Additional appropriation funds in the amount of \$1,200,000 were paid to the Staff Development and Training Revolving Fund for the 1994-95 fiscal year in order to fund a pilot project to establish and test methods to enhance the effectiveness and accessibility of training services in the regions. The comparative figure for 1993-94 is \$1,589,000.

**Public Service Commission—
Staff Development and Training Revolving Fund—
Concluded**

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture.	943,667	18,457		962,124
Equipment	547,980	2,729		550,709
EDP equipment . .	2,452,467	47,012		2,499,479
	3,944,114	68,198		4,012,312

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture.	468,217	49,391		517,608
Equipment	350,086	30,093		380,179
EDP equipment . .	1,687,841	202,910		1,890,751
	2,506,144	282,394		2,788,538

SECTION 2

1994-95

PUBLIC ACCOUNTS

Financial Statements of Departmental Corporations and Other Entities

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FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports AECB's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statement.

Dr. A.J. BISHOP
President

J. P. MARCHILDON
Director General of Administration

Ottawa, Canada
May 31, 1995

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF NATURAL RESOURCES

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1995. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1995, in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1995

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	24,921,585	24,771,693
Professional and special services	7,195,942	7,524,276
Travel and relocation	2,275,691	2,727,549
Furniture and equipment	1,571,108	1,672,931
Accommodation	762,330	1,574,306
Communication	692,131	672,824
Utilities, materials and supplies	567,386	672,048
Information	196,022	273,652
Repairs	169,347	206,789
Equipment rentals	94,802	93,553
Miscellaneous	46,773	17,353
	38,493,117	40,206,974
Administration		
Salaries and employee benefits	3,452,896	3,449,624
Board Members' expenses	195,534	83,158
Professional and special services	130,653	144,702
Travel	50,942	39,268
	3,830,025	3,716,752
Grants and contributions		
Safeguards Support Program	502,770	538,510
Other	132,120	233,640
	634,890	772,150
	42,958,032	44,695,876
Non-tax revenue		
Licence fees	26,191,338	23,602,849
Foreign training	1,386,454	370,124
Refunds of previous years' expenditure	89,138	193,299
Fines and penalties	10,670	7,500
Capital assets disposal	4,456	13,646
Miscellaneous	2,802	4,282
	27,684,858	24,191,700
Net cost of operations (Note 4)	15,273,174	20,504,176

The accompanying notes and schedule are an integral part of this statement.

Approved by:

DR. A. J. BISHOP

President

J. P. MARCHILDON

Director General of Administration

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995

1. Authority, objective and operations

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister of Natural Resources.

The objective of the AECB is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (see Note 9). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenue, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the *AECB Cost Recovery Fees Regulations* came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the government.

Fees for each licence type have been established based on the AECB's cost of carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees were implemented on December 14, 1994 and are based on 1992-93 costs.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995—Continued

(b) Revenue recognition

Licence fees are recorded as revenue over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case it is recognized over the period of the work performed by the AEBC.

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

Other revenue, excluding foreign training, is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(e) Contributions to superannuation plan

AEBC employees participate in the superannuation plan administered by the government of Canada and contribute equally with the AEBC to the cost of the plan. Contributions by the AEBC are charged to expenditure when disbursed.

3. Licence fees—deferred revenue

As of March 31, 1995, the unearned portion of licence fees was \$15,830,844 (1994—\$12,703,056).

4. Parliamentary Appropriations

	1995	1994
	\$	\$
Natural Resources Canada		
Vote 35 (1994—Vote 20).....	39,675,000	41,557,000
Lapsed	1,869,088	2,548,471
	37,805,912	39,008,529
Statutory contributions to employee benefit plans	3,287,000	3,268,000
Total appropriations used	41,092,912	42,276,529
Add: Services provided without charge by other Government departments:		
Accommodation	604,003	1,267,002
Employee benefits	945,756	842,616
Other	315,361	309,729
	1,865,120	2,419,347
	42,958,032	44,695,876
Less: Non-tax revenue	27,684,858	24,191,700
Net cost of operations	15,273,174	20,504,176

5. Liabilities

At year end the amounts of liabilities are as follows:

	1995	1994
	\$	\$
(a) Accounts payable		
Payables at year end	2,217,936	2,251,849
Payments on due date	438,637	1,938,789
Contractors holdbacks	234,623	138,019
	2,891,196	4,328,657
Salaries payable	151,850	238,654
	3,043,046	4,567,311
(b) Other liabilities		
Vacation pay	1,934,836	1,896,897
Employee termination benefits	2,196,934	2,148,040
	4,131,770	4,044,937

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2a).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for employees having 10 or more years of continuous employment on the basis of one half week pay for every year of continuous service to a maximum of 13 weeks pay.

6. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal Government departments for the year ended March 31, 1995, amounted to \$2,233,365 (1994—\$1,736,289).

7. Contingent liabilities

At March 31, 1995, the AEBC was defendant in a lawsuit amounting to \$250,000. The lawsuit seeks damages for breach of statutory duties related to radioactively contaminated soil. The plaintiffs have not taken any action in this litigation for the past several years. Therefore, no provision has been made in the accounts for this contingent liability. Any settlement resulting from the resolution of this case will be paid from the Consolidated Revenue Fund.

Atomic Energy Control Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS

MARCH 31, 1995—Concluded

8. Related party transactions

AECB administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited (AECL) is the major contractor for this work by virtue of a contract that expired on March 31, 1995 which calls for annual payments of up to \$2.3 million a year. For 1995, AECL charged \$1,177,341 (1994—\$1,967,000) to this program.

9. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 1995, is \$541,521 (1994—\$541,521).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1995, is \$590,000,000 (1994—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

REVENUE AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1995

	1995			1994	
	Revenue	Licences provided free of charge	Total value of licences and other revenue	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory activities					
Nuclear reactors and heavy water plants	18,038,302		18,038,302	24,660,933	25,931,225
Research reactors	16,200	200,164	216,364	461,145	247,946
Nuclear research and test establishments	1,112,767		1,112,767	1,654,039	1,943,045
Uranium mines	2,514,490		2,514,490	3,281,468	4,093,155
Nuclear fuel facilities	851,000		851,000	889,970	1,071,536
Prescribed substances	76,900	14,094	90,994	154,438	180,418
Accelerators	96,283	269,455	365,738	303,541	290,618
Radioisotopes	2,204,560	1,635,352	3,839,912	6,324,698	6,870,417
Transportation	95,591		95,591	214,810	130,949
Waste management and decommissioning	1,165,632	114,300	1,279,932	1,361,530	1,371,411
Dosimetry	19,613		19,613	141,017	54,031
Import/export				258,772	169,924
	26,191,338	2,233,365	28,424,703	39,706,361	42,354,675
Non-regulatory activities					
Foreign training	1,386,454		1,386,454	1,623,081	777,556
Other	107,066		107,066	1,628,590	1,563,645
	1,493,520		1,493,520	3,251,671	2,341,201
Total	27,684,858	2,233,365	29,918,223	42,958,032	44,695,876

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. HRDC maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard HRDC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. HRDC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JEAN-JACQUES NOREAU

Chairperson

DAVID A. GOOD

Senior Financial Officer

August 4, 1995

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995
(in thousands of dollars)

	1994-95	1993-94
Expenditure		
Employment and Insurance Program		
Employment	1,951,667	1,665,216
Unemployment insurance	492,234	559,805
CEC management and joint services	249,810	202,626
	2,693,711	2,427,647
Corporate Management and Services Program		
Corporate management and administration ..	285,322	317,802
Systems	40,079	41,536
Policy and communication	31,751	
	357,152	359,338
Immigration Program		
Settlement		248,601
Selection, control and enforcement operations		113,455
Policy and management		96,565
International service		55,982
Adjudication		
		514,603
Total of expenditure	3,050,863	3,301,588
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance		
Account administrative costs	1,260,499	1,293,712
Non-tax revenue		
Refunds of previous years' expenditures	14,926	21,679
Proceeds from sales	406	402
Services and service fees	230	57,659
Privileges, licences and permits	135	198
Return on investments		218
Other revenues		
Government annuities surplus	1,893	1,832
Unemployment insurance fines	1,220	1,257
Other	179	277
Immigration fines and forfeitures		1,058
Recovery of deportation expenses		390
Total of revenue	1,279,488	1,378,682
Net cost of operations	1,771,375	1,922,906

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate Management and Services Program—To ensure the development and the implementation of policies and programs, to provide strategic, operational and administrative support to enable the Canada Employment and Immigration Commission to carry out its mission, and to provide for such other functions allocated to it.

Employment and Insurance Program—To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian labour market, consistent with national, social and economic goals, and in a manner that promotes: a labour force which meets national and occupational requirements; an economy capable of growth and adaptation without undue burden on individuals, groups, and regions; and equality of opportunity to compete for and have access to jobs.

Immigration Program—To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, the settlement of immigrants in Canada, and the provision of effective control of people seeking to come into or remain in Canada, taking into account the health, safety and security needs of Canada. However, as a result of reorganization of the Government departments in November 1993, this program is now reported by Department of Citizenship and Immigration Canada.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year-End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Amounts estimated

Estimates of amounts for services provided without charge from other Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION (in thousands of dollars)

	1994-95	1993-94
Employment and Insurance Program		
Vote 5	106,015	65,219
Lapsed	42,865	3,265
	63,150	61,954
Vote 6b		10
Lapsed		10
Vote 10	1,570,369	1,330,403
Lapsed	38,695	52,470
	1,531,674	1,277,933
Statutory contributions to employee benefit plans	94,169	94,000
Statutory refunds of amounts credited to revenue in previous years	49	3
Statutory retirement benefits to annuities agents pensions	37	39
Total program	1,689,079	1,433,939
Corporate Management and Services Program		
Vote 1	55,208	45,127
Lapsed	5,751	1,433
	49,457	43,694
Statutory contributions to employee benefit plans	14,133	14,645
Statutory spending of proceeds from disposal of surplus Crown assets	489	141
Statutory to private collection agencies		854
Total program	64,079	59,334

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995—Continued

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded (in thousands of dollars)

	1994-95	1993-94
Immigration Program		
Vote 15		241,266
Lapsed		9,242
		232,024
Vote 20		20,873
Lapsed		1,700
		19,173
Vote 25		248,981
Lapsed		5,027
		243,954
Statutory contributions to employee benefit plans		19,098
Statutory refunds of amounts credited to revenue in previous years		353
Total program		514,602
Total use of appropriations	1,753,158	2,007,875

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the *Unemployment Insurance Act*, various employment program and unemployment insurance overpayments, and other miscellaneous amounts due.

	1994-95	1993-94
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services		
Miscellaneous	297	201
Secondments	279	217
	576	418

Outside parties

Employment and insurance		
Unemployment insurance benefit overpayments	344,412	310,047
Unemployment insurance section 33	185,832	161,564
Unemployment insurance fines	5,835	5,873
National Institutional		
Training	2,962	2,772
Job entry	2,670	2,794
Other programs—CJS	2,087	1,919

1994-95 1993-94
(in thousands of dollars)

Job development	1,727	1,922
Community futures	1,171	1,046
CJS Developmental use of		
UI Funds	951	961
Canada Works	824	821
National labour market innovation	804	804
Other programs	787	324
Summer Canada Works	768	779
Social assistance recipients	581	547
National Training Program—Purchase of training	574	592
Skill investment	310	84
CJS Challenge	263	204
Skill shortages	260	411
Local Employment Assistance Program	228	230
Work sharing	187	106
Outreach Program	142	126
Canada Community Develop- ment	108	40
Canada Manpower Mobility Program	76	92
Young Canada Works	74	58
TAGS	42	
Local Employment Assistance and Development Program	35	36
Local Initiative Program	34	34
Summer Employment Experience Development Program	29	25
General Industrial Training	24	30
Career Access	16	15
Industrial Assessment Incentive	9	11
Need overpayment	4	9
Youth Training Option Program	4	1
JOBS CORPS	1	
Youth employment strategy		69
	553,831	494,350

Immigration

Removal and detention costs	3,226
Forfeited conditional bonds	3,170
Immigration administration fees	1,394
Adjustment assistance overpayments	816
Assisted Passage Loans—Accrued interest	735
Language training—Immigration	158
Recoverable adjustment assistance loans	20
Other accounts	8
	9,527

Corporate Management and Services

Secondments	472	28
Miscellaneous	354	151
Salary overpayments	83	79
	909	258
Total	555,316	504,553

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Continued

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The *Unemployment Insurance Act* provides for a compulsory contributory Unemployment Insurance Program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides for the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1994-95	1993-94
Receipts and other credits		
Premiums—		
Employers and employees	19,371	18,671
Penalties	44	46
Interest earned	17	5
	19,432	18,722
Payments and other charges		
Benefits	14,961	17,596
Administration costs	1,285	1,310
Interest	423	450
	16,669	19,356
Net Increase / (decrease)	2,763	(634)
Add: (Repayments) / advances	(2,718)	747
balance at beginning of year	(544)	(657)
Balance at end of year	(499)	(544)

(b) Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	1994-95	1993-94
Balance as at April 1	733,953	776,750
Receipts and other credits		
Interest from Canada	48,001	50,793
Premiums	170	277
Other	95	99
	48,266	51,169
Payments and other charges		
Annuity payments	87,719	90,311
Premium refunds	909	1,098
Unclaimed annuities	386	664
	89,014	92,073
Net increase or (decrease)	(40,748)	(40,904)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid	(334)	(1,893)
Balance as at March 31	692,871	733,953

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year no interest was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$11,890 and payments from the account amounted to \$10,802.

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Continued

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1994-95	1993-94
	\$	\$
Balance as at April 1	14,294	14,152
Receipts and other credits	11,890	11,979
Payments and other charges	10,802	11,837
Net increase or (decrease)	1,088	142
Balance as at March 31	15,382	14,294

(d) Immigration Guarantee Fund

This account records amounts collected under various sections of the *Immigration Act* and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown or deduction to cover cost payable under the *Immigration Act*.

The information is now reported by the Department of Citizenship and Immigration Canada.

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND (in thousands of dollars)

	1994-95	1993-94
Balance as at April 1		11,809
Receipts and other credits		6,691
Payments and other charges		4,937
Net increase or (decrease)		1,754
Balance as at March 31		13,563
Securities in trust at April 1		45
Payments and other charges		(45)
Net balance as at March 31		13,563

(e) General security deposits

This account records general security deposits from transportation companies under section 92(1) of the *Immigration Act*. The information is now reported by the Department of Citizenship and Immigration Canada.

TRANSACTIONS IN THE GENERAL SECURITY DEPOSITS (in thousands of dollars)

	1994-95	1993-94
Balance as at April 1		122
Receipts and other credits		56
Payments or other charges		10
Net increase or (decrease)		46
Balance as at March 31		168

(f) Summer Employment—Experience Development Program

The Summer Employment—Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$3,000,123 and disbursements totalled \$3,281,546 consisting in payments to sponsors. The debit balance is due to expenses not reimbursed yet by a Province in Share Cost Program. This situation will be corrected in 1995-96 fiscal year.

TRANSACTIONS IN THE SUMMER EMPLOYMENT— EXPERIENCE DEVELOPMENT PROGRAM

	1994-95	1993-94
	\$	\$
Balance as at April 1	(123)	
Receipts and other credits	3,000,123	708,323
Payments and other charges	3,281,546	708,446
Net increase or (decrease)	(281,423)	(123)
Balance as at March 31	(281,546)	(123)

(g) Canadian Jobs Strategy Program

The Canadian Jobs Strategy Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$283 and there were no disbursements in payments to sponsors.

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Continued

TRANSACTIONS IN THE CANADIAN JOBS STRATEGY PROGRAM

	1994-95	1993-94
	\$	\$
Balance as at April 1	(283)	20,541
Receipts and other credits	283	
Payments and other charges		20,824
Net increase or (decrease)	283	(20,824)
Balance as at March 31		(283)

6. Loans, investments and advances

Transportation and assistance loan

Section 119 of the *Immigration Act* authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is \$110,000,000.

The information is now reported by the Department of Citizenship and Immigration Canada.

TRANSACTIONS IN TRANSPORTATION AND ASSISTANCE LOANS

	1994-95	1993-94
	\$	\$
Balance as at April 1		60,731,053
Receipts and other credits		15,791,729
Payments and other charges		10,204,992
Net increase or (decrease)		5,586,737
Balance as at March 31		55,144,316

7. Contingent liabilities

Eight claims totalling \$1,635,000 have been brought against the Canada Employment and Immigration Commission: one for damage to property by a private citizen, five for general damages (all by private citizens), two for personal injury (all by private citizens).

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment and Immigration Commission.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1995 (in thousands of dollars)

	1994-95	1993-94
Disbursements		
Employment and Insurance Program		
Unemployment insurance benefits	14,960,533	17,596,268
Employment	1,951,667	1,665,216
Unemployment insurance	581,259	651,890
Unemployment insurance interest		
expense	423,849	449,795
CEC Management and joint services ..	249,810	202,626
Summer Employment Experience		
Development Program—Payments		
and refunds to provinces	3,282	708
Canadian Jobs Strategy Program—		
Payments and refunds to		
provinces		21
Corporate Management and Services		
Program		
Corporate management and adminis-		
tration	333,732	354,304
Systems	40,079	41,536
Policy and Communications	31,751	
Immigration Program		
Settlement		248,601
Selection, control and enforcement		
operations		113,455
Policy and management		96,565
International service		55,982
Transportation and assistance loans		
issued to immigrants		10,205
Immigration Guarantee Fund—		
Refund and forfeitures		4,892
General security deposits		10
	18,575,962	21,492,074

Canada Employment and Immigration Commission— Concluded

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995—*Concluded*

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1995—*Concluded* (in thousands of dollars)

	1994-95	1993-94
Receipts		
Unemployment insurance premiums	19,415,012	18,717,476
Unemployment insurance advances	(2,718,600)	747,000
Annuity interest, etc.	48,278	51,181
Unemployment insurance interest— Revenue	17,288	5,486
Refund of previous years' expenditure	14,926	21,679
Net adjustment to the unemployment insurance administration cost	7,458	6,395
Summer Employment Experience Development Program deposits	3,000	708
Proceeds from sales	406	402
Services and service fees	230	57,659
Privileges, licences and permits	135	198
Return on investments		218
Transportation and assistance loans repayments		15,792
Immigration Guarantee Fund deposits		6,691
General security deposits		56
Other revenues		
Government Annuities Surplus	1,893	1,832
Unemployment insurance fines	1,220	1,257
Other	179	277
Immigration fines and forfeitures		1,058
Recovery of deportation expenses		390
	<u>16,791,425</u>	<u>19,635,755</u>
Net cost of operations	<u>1,784,537</u>	<u>1,856,319</u>
Reconciliation to use of appropriations		
Net cost of operations	1,784,537	1,856,319
Decrease in unemployment insurance deficit	44,532	113,749
Revenue credited to non-tax revenue related to appropriations	18,989	84,970
From Annuities Account—Actuarial surplus	334	1,893
Increase in the Annuities Pension Agent	1	
Decrease in the Canadian Jobs Strategy Program		21
Decrease in transportation and assistance loans		5,587
Increase in the Immigration Guarantee Fund		1,754
Increase in the General Security Deposits		46
Decrease in the Summer Employment Experience Development Program	(281)	
Decrease in unpaid annuities	(41,082)	(42,797)
Use of appropriations	<u>1,807,030</u>	<u>2,021,542</u>

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial statement has been examined by the Audit Committee of the Centre.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Centre's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the Centre's financial statement presents fairly, the Centre's financial transactions in accordance with stated accounting policies.

Approved by:

J. ARTHUR ST-AUBIN

President and Chief Executive Officer

BRIAN HUTCHINGS

Comptroller

June 9, 1995

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY
AND
THE MINISTER DESIGNATE OF HUMAN RESOURCES
DEVELOPMENT

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1995. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 9, 1995

Canadian Centre for Occupational Health and Safety— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	4,697,584	4,737,441
Professional and special services	644,196	574,873
Accommodation	320,160	320,160
Transportation and communications	277,988	298,961
Utilities, materials and supplies	223,062	196,487
Information	215,737	268,141
Purchased repair and upkeep	128,056	115,253
Capital assets	85,745	92,980
Rentals	33,020	33,188
Employee termination benefits	20,889	370,612
	6,646,437	7,008,096
Administration		
Salaries and employee benefits	194,494	217,124
Governors, executive board and committees	10,660	13,171
Travel	7,800	4,558
Professional and special services	1,844	4,011
Utilities, materials and supplies	989	1,343
	215,787	240,207
Total expenditure	6,862,224	7,248,303
Non-tax revenue credited to the vote		
(Note 3)	3,984,415	3,688,263
Net cost of operations (Note 5)	2,877,809	3,560,040

The accompanying notes are an integral part of this statement.

Approved by:

JAMES LAHEY
Chairman

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS
Comptroller

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditure is funded in part by its operating revenue and by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts of services provided without charge by Government departments are included in expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditure on a current basis.

(f) Adjustment of prior year's payables at year-end is recorded as revenue.

3. Non-tax revenue credited to the vote

	1995	1994
	\$	\$
Proceeds from sales:		
Subscription—CCINFODisc	2,142,790	1,879,593
Subscription—Specialty discs	293,747	267,880
Diskette Based Products	72,665	
Single copy publications	45,917	56,323
Subscription—CCINFOnline	29,463	53,734
CCINFOtapes	25,252	28,168
Memberships	20,414	26,272
Advertising at the Centre		200
	2,630,248	2,312,170
Cost recoveries:		
Technical services	761,516	729,618
Inquiries services	510,500	540,253
Travel expenses	82,151	88,553
	1,354,167	1,358,424
Adjustment of prior year's payables at year-end		17,669
	3,984,415	3,688,263

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Continued

4. Joint venture

In 1991, CCOHS entered into a contract with the Ontario Training Corporation (OTC) for 50% undivided interest in a joint venture to develop and market a compact disc training package addressing the hazards of chemicals in the workplace. The OTC's share of the cost of this contract amounted to \$540,000, to be paid by instalments. The total instalments received from OTC to date amount to \$399,000. The remaining balance of \$141,000 of the contract is contingent on the ongoing updating and marketing of the product. On June 30, 1993 the OTC assigned all of its rights, title, interest and obligations under the agreement to Innovation Ontario Corporation (IOC).

The sales for the product have not met forecasted levels. As a result, the remaining \$141,000 stipulated in the agreement can not be expected until the sales increase to the levels stated in the agreement.

Revenues are to be shared as follows:

75 percent CCOHS—25 percent IOC for products sold by CCOHS

60 percent CCOHS—40 percent IOC for products sold by IOC

CCOHS sales began in December 1992. The total sales for the 1994-95 year were \$13,147 (\$20,941 in 1993-94) of which \$3,287 (\$5,235 in 1993-94) was forwarded to IOC.

Product ownership will revert to CCOHS no sooner than three years and when IOC has received revenue totalling one million dollars.

5. Parliamentary appropriation

	1995	1994
	\$	\$
Human Resources Development—		
Vote 45	2,425,000	
Department of Labour—		
Vote 15		1,839,000
Human Resources Development—		
Vote 45D	212,000	
Department of Labour—		
Vote 15B		1,238,000
Supplemented by Treasury Board—		
Vote 5		166,900
	2,637,000	3,243,900
Amount lapsed	89,351	1,351
Total use of appropriation	2,547,649	3,242,549
Add: services provided without charge		
by Government departments	330,160	335,160
Less: Adjustment of prior year's payables		
at year-end		17,669
Net cost of operations	2,877,809	3,560,040

6. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

Capital assets at cost	March 31, 1994	Acquisi- tions	Disposal	March 31, 1995
	\$	\$	\$	\$
Computer equip- ment	3,235,618	62,572	1,307,658	1,990,532
Furniture and equipment	978,563	23,173	81,801	919,934
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,673			2,673
	4,849,573	85,745	1,389,459	3,545,859
Accumulated amortization	March 31, 1994	Amortiza- tion	Disposal	March 31, 1995
	\$	\$	\$	\$
Computer equip- ment	2,941,506	145,752	1,307,658	1,779,600
Furniture and equipment	950,471	13,911	81,801	882,581
Leasehold improve- ments	632,719			632,719
Measuring equipment	1,605	535		2,140
	4,526,301	160,198	1,389,459	3,297,040

7. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	March 31, 1995	March 31, 1994
	\$	\$
Outside parties	341,548	399,705
Government departments	17,644	25,591
	359,192	425,296

Canadian Centre for Occupational Health and Safety— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Concluded

8. Liabilities

	March 31, 1995	March 31, 1994
	\$	\$
(a) Accounts payable		
Payables at year-end	207,289	273,971
Payments on due date	174,078	164,860
	381,367	438,831
Accrued salaries	114,497	138,252
	495,864	577,083
(b) Other liabilities		
Vacation pay	264,452	263,511
Employee termination benefits	795,785	751,511
	1,060,237	1,015,022
(c) Prepayment on products		
Outside parties	49,967	138,952
Government departments	5,499	8,314
	55,466	147,266

The costs represented by the accounts payable and accrued salaries are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayment on products represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in May 1995. These payments are recorded as revenues in the statement of operations.

9. Contingent liability

During the year, a claim for wrongful dismissal amounting to \$450,000 was made against CCOHS. In management's opinion, this claim is without substantial merit. No provision has been made for a loss in the financial statement as the likelihood of loss is indeterminable.

10. Donations

In accordance with section 6(3) of its Act, the Centre has a cumulative total of \$78,295 at March 31, 1995 from donations. Donations of \$2,500 were received in 1994-95. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse and does not earn interest.

Canadian Polar Commission

MANAGEMENT REPORT

The accompanying financial statement of the Canadian Polar Commission has been prepared in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 on a basis consistent with that of the preceding year. To fulfil its financial responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement.

The Commission maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standard and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the financial statement presents fairly the Commission's financial transactions in conformity with stated accounting policies.

Approved by:

W. FRASER
Chairman

A. HALLER
Executive Officer

June 22, 1995

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have audited the statement of operations of the Canadian Polar Commission for the year ended March 31, 1995. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Commission for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 22, 1995

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditure		
Operations		
Travel and relocation	244,642	236,440
Professional and special services	140,110	233,903
Accommodation	95,463	77,694
Honoraria to Board Members	47,678	66,525
Printing and publishing	40,629	20,548
Contributions	21,000	16,600
Furniture and equipment	1,550	1,919
	591,072	653,629
Administration		
Salaries and employee		
benefits	387,937	381,619
Telephone and telecommunications	26,343	20,949
Office expenses and equipment	19,620	21,519
Materials and supplies	13,998	18,605
Postage and courier service	9,792	8,953
Advertising	4,263	8,054
	461,953	459,699
Cost of operations (Note 3)	1,053,025	1,113,328

The accompanying notes are an integral part of this statement.

Approved by:

W. FRASER
Chairman

J. STAGER
Member

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1995

1. Authority and purpose

The Canadian Polar Commission was established in 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditure in the year of purchase.

3. Parliamentary appropriation

	1995	1994
	\$	\$
Indian Affairs and Northern		
Development Vote 50	1,035,000	1,077,000
Supplementary estimates "D"	9,948	
	1,044,948	1,077,000
Lapsed	39,923	9,672
	1,005,025	1,067,328
Contributions to employee		
benefit plans	48,000	46,000
Total use of appropriations	1,053,025	1,113,328

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with management.

This financial statement was prepared in accordance with the accounting policies set out in Note 2. Some of the amounts included in the financial statement are based on management's best estimates and judgments and give due consideration to materiality. To fulfil its reporting responsibility, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts* is consistent with that in the Statement of Operations, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard its assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the statement of operations presents fairly, in conformity with stated accounting policies, the CTAISB's financial transactions.

Approved by:
JOHN W. STANTS
Chairman
KEN JOHNSON
Executive Director

June 9, 1995

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION
ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the statement of operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1995. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1995

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1994-95	1993-94
	\$	\$
Expenditure		
Board		
Personnel	726,005	687,037
Transportation and communications	44,382	58,981
Accommodation	42,702	40,751
Professional and special services	14,094	10,282
Other	8,849	3,320
	836,032	800,371
Operations		
Personnel	16,153,216	15,380,506
Professional and special services	2,033,407	2,400,907
Accommodation	1,571,479	1,563,154
Transportation and communications	1,535,561	1,479,267
Construction and/or acquisition of machinery and equipment	644,337	804,107
Information	546,049	283,043
Utilities, materials and supplies	510,542	485,441
Purchased repair and upkeep	446,443	447,644
Rentals	61,548	75,842
Other	2,052	1,334
	23,504,634	22,921,245
Administration		
Personnel	2,803,384	3,701,986
Professional and special services	428,697	493,235
Accommodation	274,534	291,231
Construction and/or acquisition of machinery and equipment	258,438	198,267
Transportation and communications	240,976	343,698
Utilities, materials and supplies	187,642	147,295
Purchased repair and upkeep	121,915	344,367
Information	37,199	47,949
Rentals	29,975	33,771
Other	420	161
	4,383,180	5,601,960
Total expenditures	28,723,846	29,323,576
Non-tax revenue		
Refunds of previous years' expenditure	23,029	41,324
Proceeds from sales of assets	13,026	16,734
Services and service fees	5,236	4,335
	41,291	62,393
Net cost of operations (Note 3)	28,682,555	29,261,183

Approved by:

JOHN W. STANTS
ChairmanKEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on an accrual basis, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Concluded

3. Parliamentary appropriation

	1994-95	1993-94
	\$	\$
Privy Council Vote 15	24,079,000	25,084,000
Supplementary estimates (1993-1994)		
carry-forward) Vote 15d	1,087,200	*
Lapsed	1,376,122	622,726
	23,790,078	24,461,274
Spending of proceeds from the disposal of surplus Crown assets	17,457	4,598
Statutory—contributions to employees benefit plans	2,270,000	2,282,000
Use of appropriation	26,077,535	26,747,872
Add: services provided without charge by Government departments (Note 4)	2,646,311	2,575,704
Deduct: non-tax revenue	41,291	62,393
Net cost of operations	28,682,555	29,261,183

(*) Amount modified to exclude portion that relates to the spending of proceeds from the disposal of Crown assets

4. Services provided without charge by Government departments

	1994-95	1993-94
	\$	\$
Public Works and Government Services Canada		
- accommodation and accommodation alteration	1,888,715	1,895,136
- administration of cheque issue and Personnel Management System	33,000	31,000
Treasury Board (employer's share of health insurance premiums)	673,596	605,568
Human Resources Development Canada (administration of workers' compensation)	51,000	44,000
	2,646,311	2,575,704

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS*.

Director, Veterans' Land Act

THE *DIRECTOR, VETERANS' LAND ACT* IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS*.

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. To fulfil this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Board's administration service group, made up of Department of Fisheries and Oceans staff, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. This group maintains systems of financial management and internal control at appropriate costs. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, who has expressed the opinion that such financial statement presents fairly, in accordance with stated accounting policies, the Board's results of operations for the year ended March 31, 1995.

Prepared by:

MICHELINE SANTILLI
Program Officer

Approved by:

JOE FITZGIBBON
Executive Director

May 29, 1995

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE FISHERIES PRICES SUPPORT BOARD
AND
THE MINISTER OF FISHERIES AND OCEANS

I have audited the statement of operations of the Fisheries Prices Support Board for the year ended March 31, 1995. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 29, 1995

Fisheries Prices Support Board—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 3)	153,755	149,895
Cost of operations financed from the Consolidated Revenue Fund	153,755	149,895

The accompanying notes are an integral part of this financial statement.

Approved by the Executive Director:

JOE FITZGIBBON

NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1995

1. Authority, objectives and operations

The Board was established in 1944 under the *Fisheries Prices Support Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The *Fisheries Prices Support Act* requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavours to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing administrative functions of the Board.

On December 21, 1994 the Minister for Public Service Renewal, on the recommendation of the Minister of Fisheries and Oceans, announced the wind-up of the Fisheries Price Support Board. The *Fisheries Prices Support Act* is expected to be repealed in the fall of 1995.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

- The financial statement is prepared using the accrual basis of accounting.
- Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

- The Board has an agency relationship with the Canadian International Development Agency (CIDA) for the procurement of canned mackerel. Due to the nature of this relationship, the Board carries out the transactions on CIDA's behalf and for CIDA's use and thus, does not hold lawful possession of the goods. As such, no revenues and expenses are recognized in the statement of operations in relation to this agency arrangement with CIDA.

3. Administrative services provided without charge by the Department of Fisheries and Oceans

	1995	1994
	\$	\$
Salaries	151,306	140,822
Travel and honoraria		6,760
Other	2,449	2,313
	153,755	149,895

4. Canned Mackerel Program

The canned mackerel program was funded in its entirety by an advance from the Canadian International Development Agency (CIDA). The Board paid for the acquisition, storage and delivery of the mackerel with funds advanced from CIDA. The unspent balance was refunded to CIDA prior to the end of the fiscal year.

	1995	1994
	\$	\$
Advance from CIDA	3,135,000	3,000,000
Acquisition, storage and delivery	(2,385,614)	(2,987,488)
Balance to CIDA	749,386	12,512

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Council's Finance Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's financial statement presents fairly, in accordance with stated accounting policies, the Council's financial transactions.

Approved by:

I. SHUGART

Executive Director

GUY D'ALOISIO

Director, Finance & Administration

June 26, 1995

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE MINISTER DESIGNATE OF HEALTH

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1995. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1995 in accordance with the accounting policies set out in the Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 23, 1995

Medical Research Council—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995
(in thousands of dollars)

	1995	1994
Expenditure		
Grants and scholarships (see Schedule)		
Grants	150,818	150,837
Multi-disciplinary	31,078	30,709
Salary support	22,716	22,745
Research training	22,817	24,802
Travel and exchange	415	382
Other activities	3,269	3,016
Networks of centres of excellence	23,051	16,494
Human Genome Program	3,470	2,303
	257,634	251,288
Operations		
Salaries and employee benefits	3,117	2,751
Employee termination benefits	25	27
Travel (Note 4)	920	1,297
Professional and special services	523	483
Accommodation	322	306
Publications	317	225
Communications	257	224
Furniture and equipment	252	208
Materials and supplies	181	155
Equipment repair and maintenance	176	164
	6,090	5,840
Administration		
Salaries and employee benefits	1,130	1,033
Employee termination benefits	8	13
Travel (Note 4)	208	126
Accommodation	144	132
Publications	127	91
Professional and special services	109	173
Communications	93	84
Furniture and equipment	91	78
Equipment repairs and maintenance	64	62
Materials and supplies	60	58
	2,034	1,850
	265,758	258,978
Non-tax revenue		
Refunds of previous years' expenditure	646	516
Net cost of operations (Note 3)	265,112	258,462

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

I. SHUGART
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995

1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

Medical Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995—Concluded

3. Parliamentary appropriations

	1995	1994
	(in thousands of dollars)	
Department of Health		
Vote 25 (1994—Vote 45) —		
Grants	258,021	251,329
Lapsed	387	41
	257,634	251,288
Vote 20 (1994—Vote 40) —Operating		
expenditure	7,417	6,984
Lapsed	367	314
	7,050	6,670
Statutory contributions to employee		
benefit plans	483	461
Statutory spending of proceeds		
from disposal of surplus Crown		
assets		1
Statutory collection agency		
fees	1	
Total use of appropriations	265,168	258,420
Add: services provided without charge		
by Government departments	590	558
Less: non-tax revenue	646	516
Net cost of operations	265,112	258,462

4. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 29 grant committees, 11 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1995	1994
	(in thousands of dollars)	
Operations:		
Grant committees	454	566
Award committees	95	115
Standing committees	78	7
Council/Executive	56	51
Human Genome	53	91
Strategic plan/Advisory Committees	17	279
Other non-staff		28
Staff	167	161
	920	1,298
Administration:		
Advisory groups	116	77
Staff	92	49
	208	126

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

5. Trust funds

As provided for in section 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

(a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

(b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and Torticollis		Donations for Biomedical Research	
	1995	1994	1995	1994
	(in thousands of dollars)			
Balance, beginning				
of year	81	82	1,496	341
Add: donations				
received			1,158	2,188
interest				
received	4	3	84	28
Less: grants paid	8	4	1,413	1,061
Balance, end				
of year	77	81	1,325	1,496

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

	1995	1994
	(in thousands of dollars)	
Year of payment		
1994-95		227,868
1995-96	213,182	160,154
1996-97	136,540	96,575
1997-98	74,878	41,690
1998-99	33,379	25,801
1999-2000	8,448	2,420
2000-2001	1,061	
	467,488	554,508

Medical Research Council—Concluded
**SCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1995**
(in thousands of dollars)

	1995	1994
Grants		
Operating	137,330	135,102
Maintenance	2,868	2,932
Equipment	1,518	5,223
Special projects	2,681	1,999
University-Industry grants	6,421	5,581
	<u>150,818</u>	<u>150,837</u>
Multi-disciplinary		
MRC groups	13,844	14,277
Program grants	14,849	15,024
Development grants	2,385	1,408
	<u>31,078</u>	<u>30,709</u>
Salary support		
MRC groups	3,600	3,589
Development grants	3,321	3,110
Career investigators	1,956	2,606
MRC scientists	3,203	3,092
Scholarships	8,846	8,681
Clinician scientists 2	1,043	949
University-Industry salary support	747	718
	<u>22,716</u>	<u>22,745</u>
Research training		
Clinician scientists 1	1,477	1,207
Centennial fellowships	735	743
Fellowships	12,840	14,465
Dental fellowships	297	333
Studentships	5,914	6,229
Farquharson research scholarships	819	1,046
University-Industry training awards	735	779
	<u>22,817</u>	<u>24,802</u>
Travel and exchange		
Visiting scientists and professorships	207	252
Travel grants, symposia and workshops	208	130
	<u>415</u>	<u>382</u>
Other activities		
General research grants		1,125
President's fund	609	234
Other grants	2,660	1,657
	<u>3,269</u>	<u>3,016</u>
All core programs	231,113	232,491
Networks of centres of excellence	23,051	16,494
Human Genome Program	3,470	2,303
	<u>257,634</u>	<u>251,288</u>

National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control.

This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the departmental statements and elsewhere in the *Public Accounts* is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General performed an audit on the financial statement for the year ended March 31, 1995 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

JACQUES VILLENEUVE
Chairman

MICHEL LEULLIER
Secretary

July 7, 1995

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the statement of operations of the National Battlefields Commission for the year ended March 31, 1995. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the statement of operations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 9, 1995

National Battlefields Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditures		
Exgratia payments (Note 3)	2,392,551	2,392,549
Operations		
Salaries and benefits	990,978	1,077,939
Employee termination benefits	39,848	8,847
Professional services	379,561	352,593
Capital assets (Note 4)	316,269	407,167
Maintenance	248,441	189,310
Utilities, materials and supplies	179,214	219,876
Information	54,686	48,103
Rentals	37,238	48,317
Transportation and communications	35,970	39,801
	2,282,205	2,391,953
Administration		
Salaries and benefits	327,628	308,940
Professional services	29,026	103,335
Accounting services provided without charge by a Government department	5,623	5,460
Compensation for damage claims		3,709
	362,277	421,444
Total expenditures	5,037,033	5,205,946
Non-tax revenues		
Parking (Note 5)	115,396	120,364
Fines and penalties	6,977	12,470
Miscellaneous	12,558	8,143
	134,931	140,977
Net cost of operations (Note 6)	4,902,102	5,064,969

The accompanying notes are an integral part of this statement.

Approved by management:

M. LEULLIER
Secretary

Approved by the Commission:

J. VILLENEUVE
Chairman

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing a historic battlefield park at Quebec.

The Commission is a departmental corporation named in Schedule II to the *Financial Administration Act*.

The Commission's expenditures are funded by a budgetary lapsing authority, whereas employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are recorded on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Exgratia payments

The Treasury Board approved exgratia payments, not exceeding in aggregate \$9,600,000, to be made in four annual instalments from 1992-93 to 1995-96. These payments relate to the municipal and school taxes for the years 1986 to 1991 for the National Battlefields Park, for which no grants in lieu of taxes were paid to the cities of Quebec and Sillery. These exgratia payments are subject to regulations and procedures applicable to grants made pursuant to the *Municipal Grants Act*. Since 1992, grants in lieu of taxes are paid by the Department of Public Works and Government Services.

4. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1994	Additions	Disposals	March 31, 1995
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,198,132		400	1,197,732
Parking lots	350,715	22,000		372,715
Buildings	714,719	177,781		892,500
Martello Towers ...	1,755,990	318,480		2,074,470
Interpretation centre at the Musée du Québec	974,829			974,829
Equipment	1,266,134	136,184	90,612	1,311,706
	6,985,229	654,445	91,012	7,548,662
Financed by parliamentary appropriation ...	6,878,630	316,269	91,012	7,103,887
Financed by Trust Fund (Note 7)	106,599	338,176		444,775
	6,985,229	654,445	91,012	7,548,662

National Battlefields Commission—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995—Concluded

5. Parking revenues

Friends of the Plains of Abraham Inc., of which two members of the board of directors are also commissioners of the Commission, manages a parking lot under a concession granted by the Commission. For the year ended March 31, 1995, the Commission received \$115,396 (\$120,364 in 1994). It used these revenues for the purpose of its program, in accordance with section 29.1(1) of the *Financial Administration Act* (FAA).

6. Parliamentary appropriation

	1995	1994
	\$	\$
Canadian Heritage		
Vote 100—(Vote 30 in 1994)	4,590,000	4,907,000
Vote 100 (d)	124,524	
	4,714,524	4,907,000
Lapsed	4,700	1,070
	4,709,824	4,905,930
Employee termination benefits funded by allotment from the Treasury Board Vote 5	39,848	
	4,749,672	4,905,930
Statutory—contributions to employee benefit plans	161,000	171,000
Spending of parking revenue in accordance with section 29.1(1) of the FAA	115,396	120,364
Spending of proceeds from the disposal of Crown assets surplus	5,342	3,192
Total use of appropriations	5,031,410	5,200,486
Add: services provided without charge by a Government department ...	5,623	5,460
Less: non-tax revenues	(134,931)	(140,977)
Net cost of operations	4,902,102	5,064,969

7. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund is governed by the new subsection 9.1 of the *Act respecting the National Battlefields at Quebec* which authorizes such amounts to be expended for the purpose for which such money was given to the Commission.

	1995	1994
	\$	\$
Receipts		
Donations	443,266	17,034
Interest	12,775	6,168
	456,041	23,202
Disbursements		
Capital assets (Note 4)	338,176	62,286
Professional services	26,556	
	364,732	62,286
Excess of receipts over disbursements (disbursements over receipts)	91,309	(39,084)
Balance at the beginning of the year	143,399	182,483
Balance at year end, deposited with Receiver General for Canada	234,708	143,399

8. Contractual commitments

The Commission has entered into an agreement with the City of Quebec to foster dialogue and collaboration between the two in order to develop projects for the benefit of population of the City of Quebec and visitors. Pursuant to this agreement, the Commission is committed, among other things, to participate in the financing of projects for a minimum of \$1,588,000.

The Commission is also committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Center at the Musée du Québec. The initial value of the basic rent subject to annual revision, is \$87,522. The lease is for 15 years from April 1, 1991.

In the normal course of its operations, the Commission entered into various operating leases. The resulting annual payments, including those for the renewal option year, aggregated \$131,980 for the next two years.

9. Contingent liability

Following a fatal accident which occurred on its property during the 1991 St-Jean Baptiste Day celebrations, a claim in the amount of \$900,000 was filed against the Commission. In the opinion of management, the likelihood and extent of liability cannot presently be determined.

A telephone company has filed a claim of \$48,735 against the Commission for damages to its underground equipment. According to the Commission, the amount claimed is overstated because it includes an amount to improve the equipment of the claimant. As of now, the Commission cannot estimate a provision for this liability.

Any payment by the Commission as a result of these issues will be charged to operations in the year of settlement.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts* is consistent with that in the financial statement, unless indicated otherwise.

The Corporation's Finance and Information Management Services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and to safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The National Research Council, under the Finance and Information Management Services Branch, operates a variety of proven corporate accounting and reporting systems. During this past year the branch has undertaken several major initiatives:

1. Paper and printing costs for the NRC will be reduced significantly as a result of the introduction of commercially available Electronic Document Distribution Software. NRC's Financial Policy and Training Manuals and its financial statements will now be distributed and used in an electronic medium, eliminating hundreds of thousands of pages of paper per year.

2. Agreements have been reached with two major high volume external suppliers for the payment of invoices using Electronic Data Interchange (EDI) technology. Increased efficiencies, less paper and the virtual elimination of data entry makes this processing option an attractive alternative as a new business process.

3. Another initiative is the replacement of NRC's current end-user financial reporting tool with the new "data warehouse" approach and with state of the art, windows based reporting tools.

4. As well, further steps were taken as part of the planned replacement by 1996 or 1997 of the Corporation's current financial control system, FINCON. Evaluation of potential replacement systems were carried out during the past fiscal year including the common Department Financial Systems (CDFS). It is planned to carry out further pilot implementation of potential replacements to FINCON during the fall of 1995.

M. K. PAWLOWSKI
Senior Financial Officer

J-G. SÉGUIN
Senior full-time Financial Officer

June 29, 1995

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditures		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	4,240,000	4,240,000
International affiliations	914,781	786,693
	5,154,781	5,026,693
Contributions		
Assistance to industry	76,116,397	68,326,946
TRIUMF project	33,250,000	30,322,000
The Gemini telescopes	6,499,999	6,287,213
Canada share of the cost of the Canada-France-Hawaii Telescope Corporation	3,722,543	3,372,955
James Clerk Maxwell Telescope	3,915,613	2,960,575
Biotechnology Research Program	2,817,897	1,005,014
Other	78,000	78,000
	131,555,230	117,379,396
Capital		
Minor capital expenditures	31,927,468	27,864,731
Major Capital Replacement Program	14,619,796	8,551,536
Other	15,477,881	16,409,409
	62,025,145	52,825,676
Operations		
Salaries and employee benefits	159,601,411	161,429,174*
Termination benefits	4,685,907	2,260,131
Utilities, materials and supplies	38,504,470	39,019,693
Rentals	32,064,528	34,958,591
Professional and special services	14,626,261	16,860,300
Transportation and communications	12,548,453	11,645,756
Information	4,908,455	5,465,899
Other	50,279	48,105
	266,989,764	271,687,649*
Administration		
Salaries and employee benefits	33,136,969	33,524,837*
Termination benefits	1,206,955	963,448
Utilities, materials and supplies	12,353,601	12,722,108
Professional and special services	8,961,418	8,998,959
Transportation and communications	2,990,185	4,455,406
Rentals	244,318	1,740,266
Information	2,586	24,679
Other	83,511	26,168
	58,979,543	62,455,871*
	519,549,682	504,348,592

National Research Council of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995—Concluded

	1995	1994
	\$	\$
Revenues		
Revenue credited to the vote		
Service fees	22,758,102	22,623,951
Sales of publications	7,071,478	6,828,504
Other	3,039,492	4,588,597
Transfer from prior year's Special Fund	2,199,150	
	35,068,222	34,041,052
Non-tax revenue		
Refunds of previous years		
expenditures	4,144,340	903,144
Other	8,926	1,640,800
Proceeds from the disposal of		
surplus Crown assets	484,473	191,215
	39,705,961	36,776,211
Net cost of operations	479,843,721	467,572,381

The accompanying notes are an integral part of this financial statement.

*Amends reporting in previous year's Public Accounts.

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDING MARCH 31, 1995

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act 1966-67* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic,

regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refund of previous years' expenditure

Refund of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1995		1994	
	Gross	Credits	Net	Net
	\$	\$	\$	\$
Vote 70	271,227,558	23,133,222	248,094,336	248,455,000
Lapsed	2,707,163		2,707,163	4,081,110
	268,520,395	23,133,222	245,387,173	244,373,890
Vote 75	61,577,000	11,935,000	49,642,000	50,393,000
Lapsed	2,395		2,395	11,810
	61,574,605	11,935,000	49,639,605	50,381,190
Vote 80	133,837,001		133,837,001	117,571,003
Lapsed	2,281,771		2,281,771	191,607
	131,555,230		131,555,230	117,379,396
Statutory contributions to employee benefits	21,324,000		21,324,000	21,277,000
Spending of proceeds from disposal of				
surplus Crown assets	477,452		477,452	154,064
	21,801,452		21,801,452	21,431,064
Total use of appropriations	483,451,682	35,068,222	448,383,460	433,565,540
Add: services provided without charge by the Council				
and other Government departments	36,098,000		36,098,000	36,742,000
Less: Non-tax revenue		4,637,739	4,637,739	2,735,159
Net cost of operations	519,549,682	39,705,961	479,843,721	467,572,381

National Research Council of Canada—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDING MARCH 31, 1995—Concluded

4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1995	1994
	\$	\$
Current:		
Outside parties	6,386,870	4,245,937
Government of Canada		12,854
	<u>6,386,870</u>	<u>4,258,791</u>

5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1995	1994
	\$	\$
Balance, beginning of year	9,177,373	7,228,163
Payments made	6,887,919	7,550,216
Monies received	<u>7,757,975</u>	<u>9,499,426</u>
Balance, end of year	<u>10,047,429</u>	<u>9,177,373</u>

6. Contingent liabilities

In connection with its operations, the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to \$13,615,000.

7. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$12,708,000 in 1995-96 and \$4,074,000 in 1996-97 for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1995 the Corporation has spent \$33,252,000 on the programs.

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy, in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General of Canada, his role being to express an opinion as to whether the Round Table's financial statement presents fairly, in accordance with stated accounting policies, the Round Table's results of operations.

Approved by:

EUGENE NYBERG
*Acting, Executive Director and
chief executive officer*

PIERRETTE GUITARD
Manager, Finance and Administration

June 16, 1995

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT AND THE ECONOMY AND TO THE PRIME MINISTER

I have audited the statement of operations of the National Round Table on the Environment and the Economy for the period April 28, 1994 to March 31, 1995. This financial statement is the responsibility of the National Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the National Round Table on the Environment and the Economy for the period April 28, 1994 to March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 15, 1995

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE PERIOD APRIL 28, 1994 TO MARCH 31, 1995

	1995
	\$
Expenditure	
Operating	
Salaries and employee benefits	632,033
Professional and special services	1,032,450
Transportation and communications	638,316
Publications	230,324
Rentals	138,374
Utilities, materials and supplies	79,583
Acquisitions of capital assets	46,796
Repairs and maintenance	10,513
Other	619
Total expenditure and net cost of operations (Note 3)	2,809,008

The accompanying notes form an integral part of this statement.

Approved by:

PIERRE-MARC JOHNSON

Vice-chairperson

EUGENE NYBERG

*Acting Executive Director and
Chief Executive Officer*

NOTES TO THE STATEMENT OF OPERATIONS FOR THE PERIOD APRIL 28, 1994 TO MARCH 31, 1995

1. Authority and purpose

The *National Round Table on the Environment and the Economy Act* was proclaimed on April 28 1994, establishing the organization as a departmental corporation under Schedule II of the *Financial Administration Act*. The National Round Table fulfils its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditure is funded by a lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts of services provided without charge from government departments are included in the operating expenditures.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table contributions are recorded as expenditure in the year they are made.

3. Parliamentary appropriation

	1995
	\$
Privy Council - Vote 28d	2,731,568
Less: amount lapsed	157,812
	2,573,756
Add: statutory contributions to employee benefit plan	77,000
Total use of appropriation	2,650,756
Add: services provided without charges by Government Departments	127,072
amount received from other Government departments for cost-sharing activities	31,180
Net cost of operations	2,809,008

4. National Round Table Consolidated Specified Purpose Account

When the National Round Table on the Environment and the Economy was created, an account was established pursuant to section 21 of the *Financial Administration Act*, to record grants and donations received from third parties, and expenses to finance various studies related to the principles of sustainable development in Canada and internationally. The unspent balance in this account is carried forward for future use.

	1995
	\$
Receipts	245,150
Disbursements	118,848
Balance at end of period	126,302

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE PERIOD APRIL 28, 1994 TO MARCH 31, 1995—
Concluded

5. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method. The capital asset balance at April 28, 1994 comes from a transfer between Environment Canada and the Round Table when it was created.

Capital assets at cost

	April 28, 1994	Acquisition	Disposal	March 31, 1995
	\$	\$	\$	\$
Informatics equipment	160,094	45,696	49,032	156,758
Office furniture and equipment	23,235	1,100		24,335
	183,329	46,796	49,032	181,093

Accumulated amortization

	April 28, 1994	Amortization	Disposal	March 31, 1995
	\$	\$	\$	\$
Informatics equipment	103,693	20,015	45,991	82,717
Office furniture and equipment	14,908	3,363		18,271
	118,601	23,378	45,991	100,988

6. Liabilities

	1995
	\$
(a) Accounts payable	403,984
(b) Accrued salaires	182,906
	586,890
(c) Other liabilities	
Accrued vacation pay	13,837

The Round Table's employees are not entitled to termination benefits because they were all hired for a determinate period of time.

7. Related party transactions

In addition to transactions outlined in Note 1(d), the Round Table is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations.

During the period, transactions with these related entities were in the normal course of business on normal trade terms applicable to all individuals and enterprises.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the Canada financial statement presents fairly the Council's financial transactions in conformity with stated accounting policies.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

PATRICIA SAUVÉ-McCUAN
Director of Finance
 (Senior Full-Time Financial Officer)

BRUCE MITCHELL
Director General, Common Administrative Services Directorate
 (Senior Financial Officer)

July 14, 1995

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
 ENGINEERING RESEARCH COUNCIL
 AND
 THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1995. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
 Deputy Auditor General
 for the Auditor General of Canada

Ottawa, Canada
 June 28, 1995

Natural Sciences and Engineering Research Council— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Grants and Scholarships (Schedule I)		
Grants	370,657,681	365,760,814
Scholarships and fellowships	72,961,088	78,149,020
Networks of centres of excellence	31,376,231	32,815,166
	474,995,000	476,725,000
Operating		
Salaries and termination benefits	8,874,914	8,665,549
Employee benefits	1,182,000	1,020,000
Transportation and communications	2,393,683	2,780,605
Professional and special services	2,217,189	2,420,666
Acquisition of machinery and equipment	1,293,356	1,306,514
Information	769,367	617,285
Utilities, materials and supplies	578,450	430,545
Purchased repair and upkeep	185,780	94,370
Rentals	117,895	802,158
	17,612,634	18,137,692
Accommodation, administrative or other services provided without charge by Government departments and agencies	1,574,062	1,521,286
	19,186,696	19,658,978
Total Expenditures	494,181,696	496,383,978
Non-tax revenues	161,336	60,265
Net cost of operations (Note 3)	494,020,360	496,323,713

P. MORAND

President

B. MITCHELL

Director General of the Common Administrative Services Directorate and Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995

1. Authority and objective

The Council was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follow:

(a) Expenditure recognition

Grants, scholarships and vacation pay are recorded on a cash basis. All other expenditures are recorded on the accrual basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge by Government departments and agencies are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current year. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Natural Sciences and Engineering Research Council— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Concluded

3. Parliamentary appropriations

	1995	1994
	\$	\$
Industry Canada		
Operating expenditures: Vote 85		
(Vote 65 1993-94)	17,491,000	17,580,000
Less: operating expenditures	16,430,634	17,117,692
Lapsed	1,060,366	462,308
Grants: Vote 90		
(Vote 70 1993-94)	475,295,000	477,970,000
Less: grant expenditures	474,995,000	476,725,000
Frozen allotment	300,000	1,245,000
Statutory contributions to employee benefit plans: (S)	1,182,000	1,020,000
Total use of appropriations	492,607,634	494,862,692
Add: services provided without charge by Government departments and agencies	1,574,062	1,521,286
Less: non-tax revenue	161,336	60,265
Net cost of operations	494,020,360	496,323,713

4. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies during the year.

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1995	1994
	\$	\$
Balance, beginning of year	482,008	437,142
Funds received	671,719	646,532
Interest received	35,753	14,560
	1,189,480	1,098,234
Less: disbursements (Schedule II)	510,082	616,226
Balance, end of year, represented by deposit with Receiver General for Canada	679,398	482,008

5. Gifts, donations and bequests

A Donation Trust Fund in the Consolidated Revenue Fund was established by the *Natural Sciences and Engineering Research Council Act*. This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council. The year-end balance represented by deposit with Receiver General for Canada is nil.

6. Transfer of grants

Funds returned to the Natural Sciences and Engineering Research Council when a researcher changes university and then reissued to the researcher's new university.

	1995	1994
	\$	\$
Balance, beginning of year	10,304	
Funds received	350,533	303,078
Less: disbursements	285,289	292,774
Balance, end of year, represented by deposit with Receiver General for Canada	75,548	10,304

7. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

Natural Sciences and Engineering Research Council— Concluded

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1995

SCHEDULE I

	1995	1994
	\$	\$
Grants		
Research grants (operating).....	260,368,373	258,138,543
Research partnerships programs.....	45,412,873	40,969,254
Strategic grants.....	39,401,008	47,166,562
Collaborative research initiatives.....	24,321,553	18,095,160
International programs.....	1,153,874	1,391,295
	<u>370,657,681</u>	<u>365,760,814</u>
Scholarships and Fellowships		
Postgraduate scholarships.....	43,775,029	46,379,441
Research fellowships.....	21,234,845	22,515,902
Undergraduate research awards.....	7,732,616	8,998,445
Miscellaneous student awards.....	218,598	255,232
	<u>72,961,088</u>	<u>78,149,020</u>
Networks of Centres of Excellence.....	31,376,231	32,815,166
	<u>474,995,000</u>	<u>476,725,000</u>

SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1995

SCHEDULE II

	1995	1994
	\$	\$
Visiting fellowships		
Agriculture and Agri-Food.....	2,078,162	1,840,928
Natural Resources Canada.....	1,535,377	1,934,041
Environment Canada.....	1,019,683	1,024,602
Health Canada.....	755,365	710,691
Fisheries and Oceans.....	643,654	769,201
National Research Council.....	570,909	833,634
Forestry Canada.....	519,747	520,155
National Defence.....	444,351	332,436
Canadian Space Agency.....	116,299	79,278
Canadian Heritage.....	101,237	89,016
Atomic Energy of Canada Limited.....	49,700	67,702
Canadian Museum of Nature.....	29,209	
	<u>7,863,693</u>	<u>8,201,684</u>
Research Partnerships Programs		
R & D grants		
Agriculture and Agri-Food.....	999,000	844,323
Forestry Canada.....	494,816	495,881
Canadian Space Agency.....	133,700	
	<u>1,627,516</u>	<u>1,340,204</u>
NATO science fellowships		
North Atlantic Treaty Organization.....	460,382	548,524
Industrial research chairs		
Environment Canada.....	142,621	259,951
Japan science and technology Fund		
Foreign Affairs.....	791,934	568,514
CIDA/NSERC research associateships		
Canadian International Development Agency.....	<u>214,883</u>	<u>168,779</u>
	<u>11,101,029</u>	<u>11,087,656</u>

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the financial statement presents fairly the Council's financial transactions in conformity with stated accounting policies.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

PATRICIA SAUVÉ-McCUAN

*Director of Finance
(Senior Full-Time Financial Officer)*

BRUCE MITCHELL

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

July 6, 1995

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1995. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 28, 1995

Social Sciences and Humanities Research Council— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995 (in thousands of dollars)

	1995	1994
Expenditure		
Grants		
Research grants	46,851	46,747
Fellowships	29,345	29,658
Strategic grants	11,053	10,370
Research communication grants	6,139	6,118
International relations grants	415	476
Special grants	209	392
Negotiated grants	15	64
	94,027	93,825
Operations		
Salaries and employee benefits	4,167	4,370
Employee termination benefits	80	15
Accommodation	891	756
Acquisition of office furniture and equipment	440	163
Professional and special services	432	442
Expenditure for Council and its committees	339	364
Communications and travel	259	192
Advertising and publication	223	181
Material and supplies	131	137
Postage and freight	130	88
Rental of facilities and equipment	104	114
Program evaluation	93	
Repairs and maintenance	52	45
	7,341	6,867
Administration		
Salaries and employee benefits	1,523	1,633
Employee termination benefits	14	19
Accommodation	329	279
Professional and special services	277	242
Acquisition of office furniture and equipment	163	60
Communications and travel	49	34
Postage and freight	48	33
Rental of facilities and equipment	38	42
Material and supplies	37	42
Repairs and maintenance	19	17
Advertising and publication	6	3
	2,503	2,404
	103,871	103,096
Non-tax revenue		
Refunds of previous years' expenditure	689	770
Net cost of operations (Note 3)	103,182	102,326

The accompanying notes are an integral part of this statement.

Approved by the Council:

LYNE PENROD
President

BRUCE MITCHELL
Director General - Common Administrative Services Directorate

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995

1. Authority and objective

The Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditures are recorded on an accrual basis, except for leave allowances which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by Government departments are included in operating expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Social Sciences and Humanities Research Council— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Concluded

3. Net cost of operations

Net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses in accordance with section 44 of the *Financial Administration Act*. Appropriations are as follows:

	Grants		Operating expenditures	
	1995	1994	1995	1994
	(in thousands of dollars)			
Industry Canada				
Main Estimates				
Vote 95 (Vote 110 in 1994).....			7,670	7,777
Vote 110 (Vote 115 in 1994).....	92,822	93,142		
Supplementary Estimate (D).....			470	
Frozen allotment		(300)		(72)
Amount lapsed.....			(390)	(318)
	92,822	92,842	7,750	7,387
Contributions to employee benefit plans.....			627	625
Total use of appropriations.....	92,822	92,842	8,377	8,012
Add: Funding from other departments for Joint Initiatives	1,205	983		
	94,027	93,825	8,377	8,012
Add: Services provided without charge by Government departments.....			1,467	1,259
Deduct: non-tax revenue.....			(689)	(770)
Net cost of operations.....	94,027	93,825	9,155	8,501

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to \$146,571 at March 31, 1995 (1994—\$156,571) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, were as follows:

	1995	1994
	(in thousands of dollars)	
Balance, beginning of year.....	270	277
Add—Interest earned	15	11
Deduct—Fellowships paid.....	(19)	(18)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council ...	266	270

(c) Special Trust Fund

This trust fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust

fund, which are not included in the statement of operations, were as follows:

	1995	1994
	(in thousands of dollars)	
Balance, beginning of year	8.0	8.0
Add—donations received	5.0	35.0
—interest earned	0.5	0.3
Deduct—fellowship paid	-5.0	-35.0
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council ...	8.5	8.3

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1995 are payable as follows:

	(in millions of dollars)
1996.....	77.0
1997.....	39.6
Subsequent years	13.3
	129.9

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Agricultural Products Board, for the year ended March 31, 1995 are the responsibility of management and have been approved by the Board. We have prepared the accompanying financial statements in accordance with generally accepted accounting principles.

The Board maintains systems of financial management and internal control. Transactions are recorded in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability for Government funds.

The Auditor General of Canada has been requested to carry out an audit of the financial statements. The financial statements for the year ended March 31, 1995 and the Auditor's Report thereon follow.

G. LAVOIE

*Chairman
Agricultural Products Board*

G. DEROUIN

*Executive Director
Finance and Management Services
Division, Policy Branch*

June 16, 1995

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE AND AGRI-FOOD CANADA

I have audited the balance sheet of the Agricultural Products Board as at March 31, 1995 and the statements of operations and equity for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Appropriation Acts* for the year ended March 31, 1995, the *Financial Administration Act* and regulations and the *Agricultural Products Board Act*.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 16, 1995

Agricultural Products Board—Continued**BALANCE SHEET AS AT MARCH 31, 1995**

(in thousands of dollars)

ASSETS	1995	1994	LIABILITIES AND EQUITY	1995	1994
Cash held by agent (Note 4)		10	Accounts payable and accrued liabilities	1,587	5,106
Accounts receivable			Equity of Canada		7,739
Government of Canada—Parliamentary appropriations (Note 5)	1,587	5,096			
Province of Nova Scotia		113			
Note receivable	3,722	3,722			
Less: allowance for doubtful accounts (Note 6)	(3,722)	(3,722)			
Inventories		7,626			
	1,587	12,845		1,587	12,845

Contingency (Note 7)

The accompanying notes are an integral part of the financial statements.

Approved by:

G. LAVOIE
Chairman
Agricultural Products Board

G. DEROUIN
Executive Director
Finance and Management Services
Division, Policy Branch

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995
 (in thousands of dollars)

	1995	1994
Sales (Note 8)	7,880	13,390
Cost of sales (Note 8)	7,880	13,616
Loss on sales		226
Recovery of loss on apple juice concen- trate sales from the Province of Nova Scotia		(113)
Settlement of claim (Note 3)	2,476	
Interest earned	(7)	
Loss from operations	2,469	113
Administrative expenses (Note 9)	102	167
Loss for the year	2,571	280

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1995
 (in thousands of dollars)

	1995	1994
Equity at beginning of the year	7,739	
Loss for the year	(2,571)	(280)
Services provided without charge by other Government departments	11	39
Parliamentary appropriation (Note 10)	2,820	21,370
Receipts remitted to the Consolidated Revenue Fund	(7,999)	(13,390)
Equity at end of the year		7,739

The accompanying notes are an integral part of the financial statements.

Agricultural Products Board—ContinuedNOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority, objectives and operations

The Agricultural Products Board (the Board), which was established in 1951, operates under the authority of the *Agricultural Products Board Act* (the Act) and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

During the year, the Board completed the program for the purchase and sale of 1993 Canadian ranch-raised mink pelts. Additionally, the Board incurred administrative and legal expenses as described in Note 3 relating to the 1988 Surplus Ontario Grape Program, which is carried over from previous years.

The Government of Canada announced on December 21, 1994 its intention to wind up the Board. The Department is considering the need to continue the use of the powers provided under the Act.

The last Board meeting held was on July 27, 1993, at which time the Mink program was approved.

2. Accounting policies

The Board follows the accrual basis of accounting.

Inventories are valued at the lower of cost and estimated net realizable value.

The Board records parliamentary appropriations as the related expenditures or losses are incurred, to the extent they have been authorized by the Governor in Council in accordance with the Act.

3. Settlement of Claim - 1988 Surplus Ontario Grape Program

During the year, the U.S. Bankruptcy Court rendered a verdict against the Board for \$1,365 thousand (US) plus 6 percent interest (total of \$2,476 thousand (CDN) at March 31, 1995) arising from the 1988 Surplus Ontario Grape Program. An appeal of this decision has been filed (see Note 7)

4. Cash held by agent

The Board has entered into an agreement with the Ontario Grape Growers' Marketing Board (OGGMB) requiring that the OGGMB provide, through a public accounting firm, accounting services to the Board and trust accounts in a chartered bank for the receipt and disbursement of funds received from the Board and funds from the sale of surplus products in respect of the 1988 Surplus Ontario Grape Program.

5. Accounts receivable from Government of Canada

Included in accounts receivable at March 31, 1995 is \$582 thousand for the 1988 Surplus Ontario Grape Program that will be charged against the future year's appropriation in the Account of Canada.

6. Note receivable

The Board has established an allowance for doubtful accounts of \$3,722 thousand against the note receivable for the 1988 Maple Syrup Program based on management's assessment of its collectibility. The Board is seeking approval for the remission of the debt.

7. Contingency

As mentioned in Note 3, an appeal of the verdict against the Board relating to the 1988 Surplus Ontario Grape Program has

been filed, but in the opinion of management the final outcome of the appeal is not determinable and accordingly the outcome of the appeal has not been reflected in the financial statements. Settlements, if any, resulting from the resolution of the appeal will be accounted for in the year in which the settlements occur.

8. Sales and cost of sales

	1995			1994		
	Sales	Cost of sales	Loss on sales	Sales	Cost of sales	Loss on sales
(in thousands of dollars)						
Mink pelts	7,880	7,880		12,933	12,933	
Apple juice concentrate . . .				457	683	226
	<u>7,880</u>	<u>7,880</u>		<u>13,390</u>	<u>13,616</u>	<u>226</u>

9. Agent's commissions

Administrative expenses include the following agent's commissions:

	1995	1994
	(in thousands of dollars)	
Ontario Grape Growers' Marketing Board (Grapes—Ontario)		<u>25</u>

10. Use of parliamentary appropriation by the Board

	1995	1994
	(in thousands of dollars)	
Purchases, processing and carrying charges		
Mink pelts	253	20,559
Apple juice concentrate		683
	<u>253</u>	<u>21,242</u>
Administrative expenses	102	167
Settlement of claim	<u>2,476</u>	
Less: services provided without charge by other Government departments	(11)	(39)
	<u>2,820</u>	<u>21,370</u>
Current year's expenditure not charged to current year's parliamentary appropriation	(582)	(1,370)
Previous year's expenditure charged to current year's parliamentary appropriation	<u>1,370</u>	<u>99</u>
Total expenditure financed by parliamentary appropriation	<u>3,608</u>	<u>20,099</u>

The \$582 thousand not charged to the current year's parliamentary appropriation (1994-95) relates to the interest expense on the settlement of claim. This will be charged to the 1995-96 appropriation in the Accounts of Canada.

Agricultural Products Board—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995—*Concluded*

11. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business.

12. Financial statement presentation

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Board in accordance with generally accepted accounting principles. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. The primary responsibility for the integrity, objectivity and presentation of data in these financial statements rests with the management of the Board.

The Medical Research Council provides secretarial and other administrative and technical services to the Board, including maintaining systems of financial management and internal control. Transactions are executed in accordance with the *Queen Elizabeth II Canadian Research Fund Act* and are properly recorded to maintain accountability of funds and to safeguard the Board's assets.

As approved by the Board of Trustees, no future award will be approved since the Board disbursed its remaining funds during the year ended March 31, 1995. Bill C-65, and Act to dissolve the Board, has been approved by the House of Commons on June 22, 1995.

These financial statements have been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Board's financial statements present fairly, in accordance with generally accepted accounting principles, the Board's financial transactions.

Approved by:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

June 23, 1995

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND THE
MINISTER DESIGNATE OF HEALTH

I have audited the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1995 and the statements of operations and balance of fund and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 23, 1995

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children — Continued

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	BALANCE OF FUND	1995	1994
	\$	\$		\$	\$
Cash		1,294	Balance at end of the year (Note 1)		58,621
Investment in Government of Canada securities (Note 3)		34,348			
Accrued interest		22,979			
		58,621			58,621

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Revenue		
Interest income	2,943	16,525
Expenses		
QE II/MRC Scientist Awards	61,535	222,500
QE II Visiting Professorships		2,944
Lecturer fees		1,467
Other	29	38
	61,564	226,949
Excess of expenses over revenue for the year	(58,621)	(210,424)
Balance of fund at beginning of the year	58,621	269,045
Balance of fund at end of the year		58,621

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Operating activities:		
Excess of expenses over revenue for the year	(58,621)	(210,424)
Decrease in accrued interest	22,979	67,759
	(35,642)	(142,665)
Investing activities:		
Sale of Government of Canada securities	47,249	206,520
Purchase of Government of Canada securities	(12,901)	(77,566)
	34,348	128,954
Decrease in cash	(1,294)	(13,711)
Cash at beginning of the year	1,294	15,005
Cash at end of the year		1,294

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1995

1. Authority and purpose

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the *Queen Elizabeth II Canadian Research Fund Act* in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Act provided for an initial one million dollar appropriation from the Consolidated Revenue Fund and established the Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal. The Board manages and administers the Fund in accordance with and subject to the Act.

As approved by the Board of Trustees, no future award will be approved since the Board disbursed its remaining funds during the year ended March 31, 1995. Bill C-65, and Act to dissolve the Board, has been approved by the House of Commons on June 22, 1995.

2. Accounting policies

(a) Revenue from, and investment in, Government of Canada Securities

The investment in Government of Canada securities is recorded at cost. Any premium or discount on acquisition is amortized over the life of the security until maturity. Interest income is recorded on the accrual basis.

(b) Expenses

Expenses are recorded on the accrual basis.

(c) Services provided without charge

The Medical Research Council provides the Board, without charge, with such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

**Board of Trustees of the Queen Elizabeth II
Canadian Fund to Aid in Research on the Diseases of
Children — Concluded**

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995—*Concluded*

3. Investment in Government of Canada Securities

	1995			1994		
	Par Value	Cost	Market Value	Par Value	Cost	Market Value
	\$	\$	\$	\$	\$	\$
Government of Canada						
Residuals				62,000	34,348	58,899

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities.

Canadian Grain Commission

MANAGEMENT REPORT

The financial statement of the Canadian Grain Commission is the responsibility of management. The statement has been prepared in accordance with the significant accounting policies set out in Note 2 to the financial statement.

In discharging its responsibility for financial reporting, management maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the departmental accounts is consistent with this financial statement and other information in the *Public Accounts*.

The Department of Agriculture and Agri-Food's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. Management ensures that systems of financial management and internal control are maintained at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an opinion as to whether the financial statement presents fairly, in all material respect, the results of operations of the commission in accordance with the accounting policies set out in Note 2 to the financial statement.

Approved by:

R. A. GROUNDWATER
Assistant Chief Commissioner

D. WALLACE
Executive Director

D. N. KENNEDY
Director Corporate Services

Winnipeg, Canada
August 4, 1995

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have audited the statement of operations of the Canadian Grain Commission for the year ended March 31, 1995. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

Further, in my opinion, the transactions of the Commission that have come to my notice during my audit of the financial statement have, in all significant respects, been in accordance with the *Financial Administration Act* and regulations, the *Canada Grain Act*, the *Appropriation Act* for the year ended March 31, 1995 and the by-laws of the Commission.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 4, 1995

Canadian Grain Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditures		
Contributions	7,000	7,000
Operations		
Salaries and employee benefits	40,247,471	37,257,117
Employee termination payments	413,736	1,576,368
Accommodation	3,046,843	3,115,754
Furniture and equipment	2,204,911	2,648,881
Utilities, materials and supplies	1,303,412	1,049,088
Travel and relocation	1,167,317	1,269,525
Telecommunications	558,907	498,964
Professional and special services	536,665	379,377
Facilities construction	402,029	388,949
Equipment repair	385,117	313,803
Postage, freight and cartage	315,567	279,501
Other Government services	241,253	230,475
Publications issued	172,350	158,789
Other	113,018	99,850
Other rentals	111,302	125,799
	51,219,898	49,392,240
Administration		
Salaries and employee benefits	2,678,776	2,627,513
Employee termination payments	82,989	71,563
Accommodation	330,176	263,050
Travel and relocation	321,970	390,611
Professional services	270,930	541,626
Materials and supplies	125,084	78,760
Furniture and equipment	114,824	98,572
Postage, freight and cartage	92,229	140,274
Other	68,557	79,054
Publications issued	65,171	52,817
Telecommunications	61,019	73,049
Facilities construction	10,874	34,320
Ex gratia settlements		291,465
	4,222,599	4,742,674
Total expenditures	55,449,497	54,141,914
Non-tax revenue (Note 3)		
Service fees	54,231,934	43,383,203
Miscellaneous	1,647,775	497,212
Licences	226,378	212,493
Proceeds from sales	73,256	66,062
Adjustment of prior years' expenditure	17,283	265,624
Total revenue	56,196,626	44,424,594
Gross surplus (cost)	747,129	(9,717,320)
Office of the supervisor of the Grain Futures Act	(112,760)	(77,927)
Net surplus (cost) (Note 4)	634,369	(9,795,247)

Changes in status of the commission (Note 6)

The accompanying notes are an integral part of this financial statement.

Approved by:

R. A. GROUNDWATER

Assistant Chief Commissioner

J. MURTA

Commissioner

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1995

1. Authority and objectives

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912 (amended 1988). The primary objective of the Commission is to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. As a secondary objective, the Commission attempts to recover 50 percent of the cost of the Grain Research Laboratory and 100 percent of all other costs, averaged over a five-year period. Cost recovery performance is substantially influenced by volumes of grain handled and level of service fees. The Commission operates under lapsing authority; however, there are some personnel costs covered by statutory authorities.

The Commission commenced operations as a Special Operating Agency April 1, 1992. A Special Operating Agency is a service unit within a department that is given more direct responsibility for results and increased management flexibility where this is considered necessary. On April 1, 1995 the commission also became a Revolving Fund, as explained in Note 6.

The Commission exercises certain responsibilities under the following Acts and associated regulations in addition to the *Canada Grain Act*:

- *Financial Administration Act*
- *Grain Futures Act*
- *Weights and Measures Act*
- *Western Grain Transportation Act*

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, vacation pay and compensatory leave which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on the accrual basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Amounts representing services provided without charge from Government departments are included in expenditures.

(e) The adjustment of prior years' expenditures is recorded as revenue.

(f) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The employees and the employer contribute equally to the cost of the Plan. Contributions are charged to operations on a current year basis and represent the total pension obligations of the Commission.

Canadian Grain Commission—Concluded**NOTES TO STATEMENT OF OPERATIONS**
MARCH 31, 1995—Concluded**3. Non-tax revenue**

Non-tax revenue includes accounts receivable of \$4,065,750 (1994—\$4,498,725).

4. Parliamentary appropriations

	1995	1994
	\$	\$
Department of Agriculture and Agri-Food— Vote 5 (Vote 20 in 1994)	45,535,000	47,892,000
Add: supplementary estimates	2,874,000	
Less: amount lapsed.	299,331	731,921
	<u>48,109,669</u>	<u>47,160,079</u>
Statutory—Contributions to employee benefit plan.	4,886,000	4,528,755
Total use of appropriations	52,995,669	51,688,834
Add: services provided without charge by government departments	2,566,588	2,531,007
Less: non-tax revenue	56,196,626	44,424,594
Net surplus (cost)	<u>634,369</u>	<u>(9,795,247)</u>

5. Lease commitments

Lease commitments under operating leases for office accommodation with terms of more than one year total \$4,366,992. These are primarily to Public Works and Government Services Canada. The future aggregate minimum lease payments by fiscal year are as follows:

	\$
1996	3,392,995
1997	781,587
1998	118,963
1999	42,733
2000 and on	30,714

6. Changes in the status of the Commission

Effective April 1, 1995, the Canadian Grain Commission Revolving Fund was established under the authority of Treasury Board.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$12,000,000 at any time. Advances drawn under this authority are subject to interest at a rate established by the Department of Finance.

Employee termination benefits and vacation pay earned prior to April 1, 1995 represent an obligation of the Commission but will be funded by Treasury Board.

The government will continue to fund through appropriations expenditures related to Assistant Commissioners, the Office of the *Grain Futures Act* and 50 percent of the Grain Research Laboratory.

7. Grievance settlement

Based on a decision rendered May 31, 1995 by the Public Service Staff Relations Board, the Commission has estimated that salary and benefits totalling \$540,000 are payable to applicable employees that were declared to be in "off-duty" status in 1993. Of this total, \$410,000 relates to the Commission's March 31, 1993 fiscal year, with the remaining \$130,000 applicable to the March 31, 1994 fiscal year. Had these amounts been recorded in these prior financial statements, the operations salaries and benefits and net cost of operations for each of these years would have increased accordingly. A Treasury Board submission is being prepared to seek approval to have the full amount paid out of Treasury Board Vote 5, Government contingencies. It will be recorded as a use of Appropriation by the Commission in 1995-96.

SECTION 3

1994-95

PUBLIC ACCOUNTS

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

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Remissions of taxes, fees, penalties and other debts.....	3.2
Debts, obligations and claims written off or forgiven	3.25
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Losses of money and public property.....	3.57

Remissions of taxes, fees, penalties and other debts

Notes: —Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).

—In the following statement, DRA means *Duties Relief Act*.

Summary of remissions of taxes, fees, penalties and other debts

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Citizenship and Immigration	9,240
Fisheries and Oceans	287,009
Foreign Affairs and International Trade—	
Export Development Corporation	62,823,000
Justice	992,414
National Revenue—	
Customs and Excise	2,030,682,675
Taxation	13,474,984
	<u>2,044,157,659</u>
CUSTOMS TARIFF (SECTION 76)—	
National Revenue—	
Customs and Excise	181,282,721
CUSTOMS TARIFF (SECTION 79)—	
National Revenue—	
Customs and Excise	904,600
CUSTOMS TARIFF (SECTION 101)—	
National Revenue—	
Customs and Excise	179,767,144
CUSTOMS TARIFF (SECTION 133)—	
National Revenue—	
Customs and Excise	4,148,969
Total	<u>2,410,261,093</u>

* For details, see following statement called—"Details of remissions of taxes, fees, penalties and other debts".

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
CITIZENSHIP AND IMMIGRATION			
Department (Secretary of State)			
PC 1985-660, June 13, 1985, continues the remission of the fee paid or payable under Section 31 of the Citizenship Regulations in respect of an application for a certificate of citizenship under Section 10 of the said Regulations by or on behalf of a citizen who is a minor or by a citizen who has attained the age of 18 years where that citizen has been invited by a club or an organization to take part in a ceremony for the promotion of citizenship	9,240	NATIONAL REVENUE	
		Customs and Excise	
		PC 1945-88/2969, April 25, 1945, provides for the remission of excise taxes payable by the Governor General on some purchases and importations	1,256 ⁽¹⁾
		PC 1959-1624, December 22, 1959, remission of Customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official militia uniform dress or accoutrement not available in Canada	437,587
		PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	4,236
FISHERIES AND OCEANS		PC 1965-1144, June 21, 1965, remission of Customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	7,446
Department		PC 1967-38/393, March 13, 1967, remission of Customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	63,941
PC 1994-1246, July 19, 1994, Newfoundland Fish Plant Workers Remission Order. Remission of certain debts including interest thereon as a result of payments under the Northern Cod Adjustment and Recovery Program	287,009	PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	5,492,560
		PC 1969-1224, June 17, 1969, remission of Customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project	37,719
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		PC 1970-1913, October 21, 1970, remission of Customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	8,401,162
Export Development Corporation		PC 1972-215, February 10, 1972, remission of Customs duties on off-highway vehicles, parts and accessories and parts thereof	7,864,910
PC 1995-270, February 21, 1995, considering that the remission of certain interest payments resulting from the Paris Club restructuring of official bilateral debts, including Canada Account loans owed by Madagascar, Poland, Tanzania and Zambia, is in the public interest, is pleased hereby, to make the annexed Order respecting the remission of certain interest payments owed on Canada Account loans as a result of debt forgiveness agreed to by members of the Paris Club, including Canada	62,823,000	PC 1972-583, March 28, 1972, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment	1,996
		PC 1972-585, March 28, 1972, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof	124,602
JUSTICE			
Department			
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted	992,414		

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1973-2529, August 21, 1973, remission of Customs duties and excise taxes on goods for use in cases of emergency.	7,298	PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers.	1,502,880
PC 1974-2522, November 19, 1974, remission of Customs duties and excise tax on certain kinds of advertising material.	1,647	PC 1978-3762, December 14, 1978, partial remission of Customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services.	656,722
PC 1975-885, April 22, 1975, remission of Customs duties, sales tax and excise tax on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada.	17,457	PC 1978-3839, December 21, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Central Truck Body Co. Ltd.	1,821
PC 1975-1973, August 27, 1975, remission of Customs duties on various types of railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 2)	441,456,778	PC 1979-395, February 15, 1979, remission of Customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	50,784
PC 1975-1975, August 27, 1975, remission of Customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4)	20,007,944	PC 1980-7/1674, June 19, 1980, remission of Customs duties and sales tax on printed material imported into Canada by or on behalf of a foreign carrier for use exclusively in the promotion and operation of air services provided by the carrier.	877,996
PC 1975-3025, Domestic Wine Spirits Remission Order, December 23, 1975, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory.	36,966,924	PC 1980-2751, October 16, 1980, remission of Customs duties and a portion of the sales tax in respect of front end wheel loaders and parts.	8,457,947
PC 1976-325, February 17, 1976, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Customs duties on railway rolling stock.	1,470	PC 1981-579, March 5, 1981, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated.	60,243
PC 1976-958, Spirits Destruction Remission Order, April 27, 1976, provides for a remission of excise duties on spirits lost to breakage in a warehouse or while in transit.	303,061	PC 1982-993, April 1, 1982, remission of Customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft.	129,227
PC 1976-1314, June 1, 1976, remission of Customs duties and excise taxes on Canadian exposed and processed film and recorded video tape.	58,852	PC 1982-1893, June 23, 1982, remission of Customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions.	318,054
PC 1976-1884, July 20, 1976, remission of Customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada.	1,875,994	PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.	26,059,898
PC 1976-2984, December 2, 1976, remission of Customs duties and excise taxes on samples of negligible value.	1,051,926	PC 1982-2182, July 22, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited.	25,140
PC 1977-297, February 10, 1977, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof.	961,286	PC 1982-2635, September 3, 1982, remission of Customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated.	35,788,465
PC 1978-763, March 16, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited.	2,830	PC 1982-3470, November 18, 1982, remission of Customs duties on goods used in the manufacture of satellites and satellite subsystems for export.	1,913

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1982-3941, December 23, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated.....	15,798	PC 1984-1559, May 10, 1984, remission of Customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada	20,188,017
PC 1982-3942, December 23, 1982, remission of Customs duties and a portion of the sales tax on specified commercial vehicles, parts and accessories and parts thereof of Pollock Equipment Division of Pollock Rental Limited.....	950	PC 1984-2509, July 12, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée	3,845
PC 1983-30, January 13, 1983, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company	7,341	PC 1985-277, January 31, 1985, remission of Customs duties and sales tax on computer carrier media	4,817,146
PC 1983-947, March 31, 1983, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited.....	4,526	PC 1985-812, March 14, 1985, remission of Customs duties on automobiles of Mazda Canada Inc.....	6,327
PC 1983-1439, May 12, 1983, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	36,187	PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated	1,787,533
PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited	10,951,499	PC 1985-818, March 14, 1985, remission of Customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada	1,915,065
PC 1983-2525, August 10, 1983, remission of Customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	120,174,067	PC 1985-1757, May 30, 1985, remission of Customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project.....	9,374,953
PC 1983-3414, November 3, 1983, remission of Customs duties on shade fabrics imported for use in growing horticultural crops	368,043	PC 1985-1932, June 13, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Ltd.....	536
PC 1984-52, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilsie Truck Bodies Limited.....	154	PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for remission of customs duties, excise duties, goods and services tax and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	108,102
PC 1984-867, March 15, 1984, remission of Customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations.....	845,623	PC 1985-2954, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods imported by mail	52
PC 1984-991, March 22, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Jean-Marc Vigeant	60	PC 1985-2955, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods transported into Canada by courier services.....	40,645
PC 1984-1159, April 5, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited.....	758	PC 1985-3099, October 10, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated	34,529
		PC 1986-502, February 27, 1986, remission of Customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts	27,495

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1986-963, April 17, 1986, remission of Customs duties and sales tax on pet food imported for testing	262	PC 1987-1600, July 30, 1987, remission of Customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	244,879
PC 1986-2897, December 18, 1986, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Eastway Tank, Pump and Meter Company Limited	3,990	PC 1987-2672, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Goodyear Canada Inc	11,366,899
PC 1987-195, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies	4,135	PC 1987-2673, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd.	4,216,435
PC 1987-196, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repair Limited	6,826	PC 1987-2674, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.	7,001,613
PC 1987-199, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Advance Engineered Products Ltd.	5,515	PC 1988-357, March 3, 1988, remission of Customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada.	55,711,491
PC 1987-324, February 19, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited	82	PC 1988-725, April 21, 1988, remission of Customs duties on foreign-owned used foundry patterns and related goods temporarily imported for use in the manufacture of metal castings for export	145
PC 1987-442, March 12, 1987, remission of Customs duties and sales tax on certain books and other printed matter	1,579	PC 1988-1203, June 17, 1988, remission of Customs duties on pasta.	922,977
PC 1987-443, March 12, 1987, remission of Customs duties and sales tax on certain computer parts and semiconductors	16,242,123	PC 1988-1276, June 23, 1988, remission of Customs duties and a portion of the sales tax on goods imported between January 1, 1987 and December 31, 1993, for use in the updating and modernization of four Tribal Class destroyers for the Canadian Navy	127,433
PC 1987-621, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated	32,149	PC 1988-2898, December 30, 1988, remission of Customs duties on vehicles of Toyota and parts thereof	61,353,765 ⁽²⁾
PC 1987-622, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited	21,747	PC 1988-2899, December 30, 1988, remission of Customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof	18,307,618
PC 1987-947, May 7, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	57,527	PC 1988-2900, December 30, 1988, remission of Customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	1,990,507
PC 1987-1044, May 21, 1987, remission of Customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	503,638	PC 1988-2906, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gerard Laberge Inc.	3,839
PC 1987-1135, Domestic Spirits Destroyed Remission Order, June 4, 1987, grants remission of excise duty on domestic spirits that are unfit for human consumption	108,219	PC 1988-2910, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.	124,977,575
PC 1987-1534, July 30, 1987, remission of Customs duties and partial remission of sales tax on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System	2,218,997	PC 1988-2912, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Cusco Industries	20,323

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-2913, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Deluxe Van & Body Ltd.	16,186	PC 1990-2854, December 21, 1990, to remit the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.....	878,761,821
PC 1988-2914, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd.....	54,606	PC 1992-1052, May 14, 1992, grants a remission of certain income taxes and the goods and services tax paid or payable by Indians or by bands or designated corporations on certain Indian settlements that are not yet designated as reserves.	4,941,327 ⁽¹⁾
PC 1988-2915, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd.	1,946	PC 1922-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft.	161,078
PC 1988-2916, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of Ford Motor Company of Canada Limited.	14,703	PC 1992-2399, November 19, 1992, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces.	6,921,392
PC 1988-2918, December 30, 1988, remission of Customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	3,626,903	PC 1992-2415, November 26, 1992, remission of Customs duties on defence supplies.	39,501,950
PC 1988-2920, December 30, 1988, remission of Customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	14,918	PC 1992-2496, December 3, 1992, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the Excise Tax Act, for use or consumption in Canada solely in the production of goods for export.	2,200,231
PC 1988-2921, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd.	4,430	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order extends to the Taipei Economic and Cultural Offices of Canada, to their officers and to the members of the administrative and technical staff, as well as to members of their families forming part of their households in Canada, the remission of customs duties excise duties and the taxes imposed under the Excise Tax Act; but this remission does not apply to members of staff or their families who are permanent citizens or permanent residents of Canada.	24,463
PC 1988-2926, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd.	16,055	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by certain Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.	9,674,000
PC 1988-2927, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd.	2,113		
PC 1988-2945, December 30, 1988, remission of Customs duties and a portion of the federal sales tax on tires imported by Bridgestone Canada Inc.	5,139,704		
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects.	1,177,660		
PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on Passover foods and products of a class not available in Canada.	1,360,596		
PC 1990-2850, December 21, 1990, remission of Customs duties, Excise taxes and Goods and Services tax on goods for use at American bases in Newfoundland.	66,772		

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount \$	Description of the Order	Amount \$
PC 1994-684, April 28, 1994, M.S.C. Electronics Limited Remission Order remits a portion of the federal sales tax paid in respect of certain electronic goods imported on a consignment basis by the company prior to January 1, 1991 and held for purposes of sale, lease or rental to others at the beginning of that day.	43,095	PC 1992-584, March 26, 1992, remission of income tax, penalties and all relevant interest payable by seven taxpayers for the 1979, 1985, 1987, and 1989 taxation years	904
PC 1994-800, May 12, 1994, Indians and Webeque Band on the Webeque Indian Settlement Remission Order extends the benefits of relief from income tax and the GST to Indians present at the Webeque Indian Settlement, from January 1, 1992, as though this settlement were a reserve.	1,578,350 ⁽¹⁾	PC 1992-658, April 2, 1992, remission of income tax refunds payable to certain taxpayers in respect of taxation years 1980 to 1984.....	570,084
PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order extends the benefits of relief from income tax and the GST to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve.	125,526 ⁽¹⁾	PC 1992-838, April 30, 1992, remission of income tax and all relevant interest payable by Catherina Milkbank for the 1976 taxation year.	3,315
PC 1994-1256, July 19, 1994, The Chocolate Messenger Remission Order remits sales tax paid in error by The Chocolate Messenger Ltd. in respect of chocolate confectionaries sold between August 1, 1986 and May 17, 1987, when the company was incorrectly deemed to be a manufacturer or producer.....	9,339	PC 1992-943, May 7, 1992, remission of income tax payable by employees of the Saskatchewan Liquor Board for the 1979 taxation year.....	7,054
Total Customs and Excise.....	2,030,682,675	PC 1992-945, May 7, 1992, remission of unemployment insurance premiums paid by spouses and their employers when spouses were considered to be in excepted employment for the 1978 to 1988 taxation years	1,570
Taxation		PC 1992-1886, August 27, 1992, remission of income tax payable by employees of Chrysler Canada Ltd in respect of the Chrysler Employee Stock Ownership Plan for the 1980 to 1986 taxation years	640
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the Income Tax Act, in respect of certain royalty provisions for Syncrude	2,545,157	PC 1992-2593, December 11, 1992, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989, extending the applications with respect to the 1992 taxation year.....	1,315,623
PC 1985-343, February 5, 1985, authorized the remission of income taxes, interests and penalties payable by Hudson's Bay Oil and Gas Company, for each taxation year ending after 1983 and before 1991, in respect of the acquisition of capital stock by Dome Energy.....	4,492,651	PC 1993-445, March 9, 1993, remission of income tax and all relevant interest payable by nine taxpayers for the 1989, 1990 and 1991 taxation years	3,461
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	79,074	PC 1993-447, March 9, 1993, remission of income tax, penalties Canada Pension Plan contributions and all relevant interest payable by Louise M. Schwartz for the 1985 to 1991 taxation years and income tax, Canada Pension Plan contributions and all relevant interest payable by Georges Holecz for the 1979 and 1980 taxation years	7,432
PC 1989-1274, June 29, 1989, to amend the Resource Royalty Remission Order, made by Order in Council PC 1986-2603 of November 20, 1986, extending the time for applying for remission under this order.....	2,356,074	PC 1993-523, March 16, 1993, remission of income tax paid or payable on income from employers residing on reserves and Indian settlements and on certain unemployment insurance benefits received by Indian for the 1985 to 1991 taxation years	1,050,238
PC 1992-166, January 23, 1992, remission of income tax and Canada Pension Plan contributions payable by certain taxpayers in respect of farm equipment for the 1984 to 1989 taxation years	7,502	PC 1993-850, April 27, 1993, remission of income tax under Parts I to I.2 of the Income Tax Act payable to Northern Residents for the 1988 to 1990 taxation years	15,319
		PC 1993-961, May 11, 1993, remission of income tax and all relevant interest payable by Richard A. Wedgwood for the 1981 to 1984 taxation years	11,686

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1993-1642, August 4, 1993, remission of income tax and all relevant interest payable by six taxpayers for the 1980, 1981, 1985, and 1991 taxation years	75,883	PC 1994-802, May 12, 1994, remission of income taxes, penalties, interest and other debts payable by twenty-nine taxpayers for the 1981 to 1983 and 1987 to 1992 taxation years	88,562
PC 1993-1647, August 4, 1993, remission of income tax payable by farmers on interim insurance payments received in expectation of low future wheat prices for the 1992 taxation year	4,127	PC 1994-893, May 26, 1994, remission of income taxes, penalties and all relevant interest, payable by four taxpayers for the taxation years 1982 and 1992	11,029
PC 1993-1745, August 26, 1993, remission of income tax, penalties and all relevant interest payable by William C. Azak, Kulbir Kahlon and Gaetan Vandal for the 1977 to 1982, 1984 and 1990 taxation years	43,753	PC 1994-1258, July 19, 1994, remission of income taxes, penalties and all relevant interest payable by fifteen taxpayers for the 1988, 1990 to 1992 taxation years	27,495
PC 1993-1845, September 23, 1993, remission of income tax, Canada Pension Plan contributions, penalties and all relevant interest payable by three taxpayers for the 1979 to 1981 and 1987 taxation years	11,769	PC 1994-1451, August 30, 1994, remission of income taxes, penalties and all relevant interest payable by eighteen taxpayers for the 1978 to 1981, 1989, 1991 and 1992 taxation years	39,619
PC 1994-77, January 13, 1994, remission of income taxes, a penalty and all relevant interest payable by nine taxpayers for the 1979, 1982 to 1984, and 1988 to 1991 taxation years	2,642	PC 1994-1578, September 22, 1994, remission of income tax, payable excess of Goods and Services Tax Credit, Unemployment Insurance Benefits and all relevant interest payable by Yolande Jean and Hans P. Olthafer for the 1991 and 1992 taxation year	769
PC 1994-78, January 13, 1994, remission of income tax, penalties and all relevant interest payable by ten taxpayers for the 1979 to 1984, 1990 and 1991 taxation years	4,944	PC 1994-1629, September 29, 1994, remission of income tax and all relevant interest payable by Rudolf Nosalek and Ivan Probie for the taxation years preceding 1972 and for 1992	68,131
PC 1994-508, March 24, 1994, remission of interest on income tax payable by Lucio Sandrin under the Income Tax Act and all relevant interest for the 1979 to 1981 taxation years	261,917	PC 1994-2024, December 6, 1994, remission of income taxes, penalties and all relevant interest payable by nineteen taxpayers for the 1988 to 1993 taxation years	64,982
PC 1994-509, March 24, 1994, remission of income taxes, penalties, interest and other debt payable by eight taxpayers for the 1979, 1985, 1991, and 1992 taxation years	32,461	PC 1994-2025, December 6, 1994, remission of income taxes, a penalty and all relevant interest payable by fourteen taxpayers for the 1983 to 1993 taxation years	25,798
PC 1994-510, March 24, 1994, remission of income taxes, Canada Pension Plan contributions and other debts plus all relevant interest and penalties payable by ten taxpayers for the 1974 to 1984 and 1989 to 1991 taxation years	95,510	PC 1995-162, January 31, 1995, remission of income tax, repayable excess child tax credits and family allowances plus all relevant interest payable by five taxpayers for the 1986, 1987 and 1992 taxation years	9,642
PC 1994-586, April 14, 1994, remission of income tax and all relevant interest payable by Rodney Stark for the 1991 taxation year	1,376	PC 1995-163, January 31, 1995, remission of income taxes, a penalty and all relevant interest payable by eleven taxpayers for the 1992 and 1993 taxation years	19,425
PC 1994-747, May 5, 1994, remission of income taxes, penalties and all relevant interest payable by twenty-four taxpayers for the 1992 and prior taxation years	89,749	Total Taxation	13,474,984
PC 1994-748, May 5, 1994, remission of income taxes, Canada Pension Plan contributions, penalties and all relevant interest payable by nine taxpayers for the 1979 to 1984 and for the 1990 and 1992 taxation years	27,617	Total National Revenue	2,044,157,659

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF			
NATIONAL REVENUE			
Customs and Excise			
DRA 1988-2, February 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,078	DRA 1988-14, August 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	218,855
DRA 1988-3, March 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,861	DRA 1988-15, August 24, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	231,464
DRA 1988-4, March 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,990	DRA 1988-16, September 7, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,452
DRA 1988-5, April 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,293	DRA 1988-17, September 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	867,717
DRA 1988-6, April 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	78,076	DRA 1988-18, October 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	141,745
DRA 1988-7, May 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,721	DRA 1988-19, October 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	229,962
DRA 1988-8, May 19, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	100,968	DRA 1988-20, November 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	755,868
DRA 1988-9, June 3, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	116,216	DRA 1988-21, November 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	62,451
DRA 1988-10, June 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,355	DRA 1988-22, November 29, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	177,074
DRA 1988-11, June 28, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	117,388	DRA 1988-23, December 12, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	215,443
DRA 1988-12, July 11, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	71,433	DRA 1988-24, January 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	164,986
DRA 1988-13, July 27, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	70,990	DRA 1989-1, January 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	276,724
		DRA 1989-2, February 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,947
		DRA 1989-3, February 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	63,262

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1989-4, March 4, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,856	DRA 1989-18, September 26, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	243,197
DRA 1989-5, March 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,240	DRA 1989-19, October 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	563,378
DRA 1989-6, April 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	131,139	DRA 1989-20, October 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	244,072
DRA 1989-7, April 21, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	192,359	DRA 1989-21, November 1, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	905,981
DRA 1989-8, April 25, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	214,284	DRA 1989-22, November 8, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,382,797
DRA 1989-9, May 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	434,415	DRA 1989-23, November 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	751,785
DRA 1989-10, May 30, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	228,752	DRA 1989-24, December 6, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	243,010
DRA 1989-11, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	56,653	DRA 1989-25, January 10, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	561,256
DRA 1989-12, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	592,616	DRA 1990-1, January 23, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	405,790
DRA 1989-13, July 13, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	311,439	DRA 1990-2, February 2, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	445,230
DRA 1989-14, July 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	299,046	DRA 1990-3, February 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,024,780
DRA 1989-15, August 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	234,282	DRA 1990-4, March 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,704,876
DRA 1989-16, August 16, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,044,601	DRA 1990-5, March 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,661,285
DRA 1989-17, September 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	137,727	DRA 1990-6, April 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	842,100

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1990-7, April 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,629,205	DRA 1990-21, November 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	722,731
DRA 1990-8, May 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,816,526	DRA 1990-22, November 21, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	684,742
DRA 1990-9, May 18, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,549,124	DRA 1990-23, November 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,116,831
DRA 1990-10, June 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,887,524	DRA 1990-24, December 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	945,389
DRA 1990-11, June 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,059,374	DRA 1990-25, December 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	486,571
DRA 1990-12, July 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	549,989	DRA 1991-1, January 18, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,037,404
DRA 1990-13, July 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	710,053	DRA 1991-2, February 6, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,401,478
DRA 1990-14, July 24, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	615,598	DRA 1991-3, February 26, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,040,712
DRA 1990-15, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,108,639	DRA 1991-4, March 5, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,148,009
DRA 1990-16, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	896,728	DRA 1991-5, March 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,419,915
DRA 1990-17, September 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	167,587	DRA 1991-6, April 10, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	209,047
DRA 1990-18, September 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,132,643	DRA 1991-7, April 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	246,031
DRA 1990-19, October 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,018,788	DRA 1991-8, June 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,145,994
DRA 1990-20, October 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,308,073	DRA 1991-9, July 4, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,287,764

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1991-10, July 23, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	112,152	DRA 1992-5, April 23, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,108,524
DRA 1991-11, July 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,211,018	DRA 1992-6, May 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,234,215
DRA 1991-12, July 29, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	969,190	DRA 1992-7, June 4, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,579,371
DRA 1991-13, August 20, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,111,211	DRA 1992-8, June 29, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	709,904
DRA 1991-14, September 16, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,311,933	DRA 1992-9, July 14, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,364,685
DRA 1991-15, October 17, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,112,312	DRA 1992-10, July 30, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,053,236
DRA 1991-16, October 30, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	305,714	DRA 1992-11, August 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	666,818
DRA 1991-17, November 15, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	383,093	DRA 1992-12, September 15, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,125,704
DRA 1991-18, December 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,333,586	DRA 1992-13, October 13, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,737,842
DRA 1991-19, January 3, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	478,406	DRA 1992-14, October 27, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,737,440
DRA 1992-1, January 28, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,345,754	DRA 1992-15, November 19, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,867,863
DRA 1992-2, February 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	782,185	DRA 1992-16, January 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,855,789
DRA 1992-3, March 12, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	347,967	DRA 1992-17, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,643,704
DRA 1992-4, April 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	963,850	DRA 1993-1, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,835,234

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1993-2, February 24, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,138,522	DRA 1993-15, November 30, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,951,943
DRA 1993-3, April 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,017,814	DRA 1993-16, December 14, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,074,282
DRA 1993-4, April 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,620,481	DRA 1993-17, December 29, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,900,050
DRA 1993-5, April 28, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,019,474	DRA 1994-1, January 24, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,247,306
DRA 1993-6, May 21, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,190,407	DRA 1994-2, February 15, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,270,015
DRA 1993-7, June 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,131,573	DRA 1994-3, March 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,114,211
DRA 1993-8, June 23, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,363,259	DRA 1994-4, March 23, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,878,735
DRA 1993-9, September 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,919,851	DRA 1994-05, April 18, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,113,671
DRA 1993-10, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,442,007	DRA 1994-06, May 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,102,150
DRA 1993-11, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,583,143	DRA 1994-07, June 13, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,737,792
DRA 1993-12, September 29, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,468,914	DRA 1994-08, June 15, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,149,536
DRA 1993-13, October 19, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,538,632	DRA 1994-09, July 11, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,683,216
DRA 1993-14, November 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,728,909	DRA 1994-10, July 25, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,888,455

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1994-11, August 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,646,345	PC 1993-0F02, February 24, 1993, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	55,261
DRA 1994-12, September 13, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,546,398	PC 1993-0F06, May 21, 1993, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	331
DRA 1994-13, October 5, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	479,769	PC 1993-0F08, June 23, 1993, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	99,466
DRA 1994-14, October 24, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,044,609	PC 1993-0F14, November 22, 1993, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	10,449
DRA 1994-15, November 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,600,462	PC 1994-0F02, February 15, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	416,780
DRA 1994-16, December 6, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,400,085	PC 1994-0F06, June 9, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	250,287
DRA 1994-17, December 23, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	918,003	PC 1994-0F16, December 6, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	49,847
DRA 1995-1, February 9, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	352,141	PC 1995-0F01, February 9, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	12,634
DRA 1995-2, February 9, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	332,586	Total National Revenue	904,600
DRA 1995-3, March 17, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,541		
Total National Revenue	181,282,721		
PURSUANT TO SECTION 79 OF THE CUSTOMS TARIFF		PURSUANT TO SECTION 101 OF THE CUSTOMS TARIFF	
NATIONAL REVENUE		NATIONAL REVENUE	
Customs and Excise		Customs and Excise	
PC 1992-0F10, July 30, 1992, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	9,545	PC 1987-2746, December 31, 1987, remission of Customs duties on certain parts classified under specific tariff items enumerated in the Schedule	10,451
		PC 1988-1242, June 23, 1988, remission of Customs duties on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	12,338,884
		PC 1988-1243, June 23, 1988, remission of Customs duties on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	1,475,118

Remissions of taxes, fees, penalties and other debts—*Continued*Details of remissions of taxes, fees, penalties and other debts—*Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-1244, June 23, 1988, remission of Customs duties on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997.....	18,420,419	PC 1990-2683, December 13, 1990, remission of Customs duties and a portion of the federal sales tax on shade fabrics for use in growing horticultural crops.....	2,676
PC 1988-1245, June 23, 1988, remission of Customs duties on denim fabrics produced in the United States and imported by eligible denim fabric producers and denim apparel manufacturers during the period January 1, 1989 to December 31, 1993.....	35,077	PC 1991-505, March 21, 1991, remission of Customs duties and a portion of the sales tax on pointe shoes or block toe shoes.....	89,729
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997.....	4,345,046	PC 1991-976, May 30, 1991, remission of Customs duties on titanium anodes.....	15,147
PC 1988-1247, June 23, 1988, remission of Customs duties on greige outerwear fabrics, imported by eligible converting mills during the period January 1, 1989 to December 31, 1997.....	1,300,000	PC 1992-779, April 30, 1992, remission of Customs duties on certain disodium carbonate for use in the manufacture of glass bottles.....	77,722
PC 1988-2374, October 17, 1988, remission of Customs duties on satellites and satellite subsystems for testing and on goods for use in the manufacture of satellites and subsystems.....	1,292	PC 1993-319, February 23, 1993, remission of Customs duties on the vessel D.V. Balmoral Sea.....	3,514
PC 1989-1668, August 24, 1989, remission of Customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988.....	3,946,251	PC 1993-419, March 9, 1993, remission of Customs duties on specified bolsters and sideframes for railcars.....	231,320
PC 1989-2103, October 19, 1989, remission of Customs duties on certain tropical products imported on or after July 1, 1989.....	1,296,855	PC 1993-420, March 9, 1993, remission of Customs duties on carbon fibres and filaments.....	58,994
PC 1989-2465, December 14, 1989, remission of Customs duties and sales tax on electrical power transformers and parts.....	1,205,205	PC 1993-897, May 4, 1993, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips.....	22,039
PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc.....	54,142	PC 1993-898, May 4, 1993, remission of Customs duties on certain products.....	928,654
PC 1990-1073, June 7, 1990, remission of Customs duties and a portion of the sales tax on gas ranges.....	122,900	PC 1993-1212, June 8, 1993, remission of Customs duties on certain designers' samples of apparel.....	808,541
PC 1990-1841, August 28, 1990, partial remission of Customs duties and sales tax on non-alcoholic wine.....	65	PC 1993-1664, August 5, 1993, remission of Customs duties on beer originating in the United States.....	516,582
PC 1990-2255, October 18, 1990, remission of Customs duties and a portion of the sales tax on synthetic netting imported for game bird pens.....	2,079	PC 1993-1678, August 26, 1993, remission of Customs duties on certain products.....	25,792,013
PC 1990-2492, November 22, 1990, remission of Customs duties on textured polyester filament yarn imported for weaving broadwoven fabric.....	276,953	PC 1993-1692, August 26, 1993, remission of Customs duties on activated clay.....	9,572
		PC 1993-1808, September 23, 1993, remission of Customs duties on jacquard woven coated fabric for use in the manufacture of upholstered furniture.....	572
		PC 1993-1811, September 23, 1993, remission of Customs duties on shade fabrics for use in growing horticultural crops.....	684,198
		PC 1993-2185, December 29, 1993, remission of the surtax on certain importations of boneless beef into Canada in 1993.....	349,813
		PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus.....	10,093,651
		PC 1994-233, February 10, 1994, remission of a portion of the Customs duties paid in respect of gift bags imported into Canada by Promotion Blitz Inc.....	682,870
		PC 1994-663, April 28, 1994, remission of Customs duties on titanium anodes.....	187,022

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1994-1008, June 16, 1994, remission of Customs duties on liquid epoxide resin.	46,859	PC 1981-2395, September 3, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,713
PC 1994-1077, June 23, 1994, remission of Customs duties on certain implants for use in fattening cattle	370,741	PC 1981-2550, September 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,642
PC 1994-1083, June 23, 1994, remission of Customs duties, the excise taxes and all or part of the goods and services tax in respect of certain goods imported into Canada in connection with the XV th Commonwealth Games	1,312,051	PC 1981-3038, October 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,985
PC 1994-1613, September 29, 1994, remission of Customs duties on certain goods imported for the Indian Head Judo Club	5,219	PC 1981-3265, November 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,813
PC 1994-1614, September 29, 1994, remission of Customs duties in respect of certain Canadian Forces material imported by the Department of National Defence	85,261,740	PC 1981-3564, December 17, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,316
PC 1994-1836, November 1, 1994, remission of Customs duties on certain guitar parts	11,471	PC 1982-82, January 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,190
PC 1994-2066, December 14, 1994, remission of Customs duties on pointe shoes or block toe shoes	44,928	PC 1982-87, January 14, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,531
PC 1994-2103, December 14, 1994, remission of Customs duties on manufactured tobacco imported into Canada for further manufacture	7,291,403	PC 1982-204, January 21, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,085
PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions	37,366	PC 1982-264, January 28, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,852
Total National Revenue	179,767,144	PC 1982-347, February 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,691
PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF		PC 1982-397, February 11, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,604
NATIONAL REVENUE		PC 1982-612, February 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,986
Customs and Excise		PC 1982-698, March 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,207
PC 1981-1555, June 11, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,059	PC 1982-699, March 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,031
PC 1981-1734, June 25, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	51,588		
PC 1981-1961, June 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,152		
PC 1981-2245, August 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,858		

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount \$	Description of the Order	Amount \$
PC 1982-861, March 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,308	PC 1982-2265, July 29, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,783
PC 1982-891, March 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,005	PC 1982-2362, August 5, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,755
PC 1982-1007, April 1, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,703	PC 1982-2485, August 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,914
PC 1982-1074, April 8, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,323	PC 1982-2633, September 3, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,730
PC 1982-1187, April 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,340	PC 1982-2759, September 9, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,613
PC 1982-1188, April 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,567	PC 1982-2984, September 30, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,128
PC 1982-1304, April 29, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,631	PC 1982-3145, October 14, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,440
PC 1982-1344, May 6, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,670	PC 1982-3374, November 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,329
PC 1982-1461, May 13, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,631	PC 1982-3596, November 25, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,394
PC 1982-1527, May 20, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,502	PC 1982-3940, December 23, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,467
PC 1982-1662, June 3, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,560	PC 1983-27, January 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,609
PC 1982-1729, June 12, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,375	PC 1983-28, January 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,106
PC 1982-1792, June 17, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	238,660	PC 1983-217, January 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,097
PC 1982-2181, July 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,808	PC 1983-536, February 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,777

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1983-668, March 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,594	PC 1983-2803, September 15, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,723
PC 1983-669, March 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,995	PC 1983-3168, October 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,351
PC 1983-710, March 10, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,258	PC 1983-3170, October 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,239
PC 1983-948, March 31, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,440	PC 1983-3349, October 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,746
PC 1983-1099, April 14, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,104	PC 1983-3549, November 17, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,960
PC 1983-1177, April 21, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,881	PC 1983-4021, December 15, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	53,801
PC 1983-1322, May 5, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,542	PC 1983-4104, December 22, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,323
PC 1983-1323, May 5, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,594	PC 1984-50, January 11, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,482
PC 1983-1508, May 19, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,964	PC 1984-146, January 19, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,283
PC 1983-1714, June 9, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,103	PC 1984-147, January 19, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,568
PC 1983-2042, June 30, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,687	PC 1984-264, January 26, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,075
PC 1983-2345, July 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,128	PC 1984-434, February 9, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,119
PC 1983-2599, August 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,665	PC 1984-653, February 23, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,598
PC 1983-2684, September 1, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,780	PC 1984-780, March 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,650

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1984-988, March 22, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	42,196	PC 1984-2660, July 25, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	64,470
PC 1984-1076, March 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,067	PC 1984-2725, August 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,569
PC 1984-1158, April 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	41,912	PC 1984-2726, August 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,592
PC 1984-1243, April 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,334	PC 1984-2834, August 24, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,121
PC 1984-1327, April 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,095	PC 1984-2918, August 31, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,079
PC 1984-1454, May 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,970	PC 1984-3157, September 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,026
PC 1984-1556, May 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,684	PC 1984-3394, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,767
PC 1984-1685, May 17, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,662	PC 1984-3395, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,940
PC 1984-1772, May 24, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,919	PC 1984-3396, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,425
PC 1984-1984, June 7, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	32,063	PC 1984-3635, November 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,562
PC 1984-2053, June 14, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,793	PC 1984-3896, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,553
PC 1984-2189, June 21, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	58,131	PC 1984-3978, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	49,229
PC 1984-2314, June 28, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,696	PC 1984-4097, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,252
PC 1984-2511, July 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,069	PC 1984-4099, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,496

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-102, January 17, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,275	PC 1985-1649, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,196
PC 1985-295, January 31, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	35,444	PC 1985-1650, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,372
PC 1985-481, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,089	PC 1985-1706, May 23, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,005
PC 1985-482, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,073	PC 1985-1707, May 23, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,105
PC 1985-483, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,536	PC 1985-1907, June 13, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	53,739
PC 1985-637, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,125	PC 1985-2007, June 20, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,826
PC 1985-670, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,032	PC 1985-2076, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,898
PC 1985-1047, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,121	PC 1985-2091, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,739
PC 1985-1161, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,846	PC 1985-2142, July 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,078
PC 1985-1162, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,075	PC 1985-2300, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,409
PC 1985-1163, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,499	PC 1985-2359, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,728
PC 1985-1277, April 18, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,331	PC 1985-2504, August 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,162
PC 1985-1647, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,525	PC 1985-2690, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,170
PC 1985-1648, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,109	PC 1985-2691, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,208

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-2775, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,697	PC 1985-3607, December 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,258
PC 1985-2776, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,194	PC 1986-48, January 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,649
PC 1985-2825, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	74,740	PC 1986-144, January 16, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,502
PC 1985-2826, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	98,718	PC 1986-208, January 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,240
PC 1985-2876, September 26, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	54,653	PC 1986-278, January 30, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,623
PC 1985-2960, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,105	PC 1986-347, February 6, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,367
PC 1985-2961, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,444	PC 1986-404, February 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,674
PC 1985-3100, October 10, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,317	PC 1986-500, February 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,026
PC 1985-3205, October 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,893	PC 1986-501, February 27, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,476
PC 1985-3318, November 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,501	PC 1986-623, March 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,941
PC 1985-3319, November 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,044	PC 1986-686, March 20, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,337
PC 1985-3416, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,042	PC 1986-853, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,529
PC 1985-3417, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,389	PC 1986-854, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	256,165
PC 1985-3530, December 5, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,848	PC 1986-948, April 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,023

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1986-1071, May 1, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,773	PC 1986-2136, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,273
PC 1986-1121, May 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,056	PC 1986-2200, September 18, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,476
PC 1986-1171, May 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,898	PC 1986-2281, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,950
PC 1986-1210, May 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,123	PC 1986-2282, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,918
PC 1986-1356, June 5, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,146	PC 1986-2321, October 9, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,033
PC 1986-1420, June 12, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,301	PC 1986-2383, October 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,359
PC 1986-1487, June 19, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	58,711	DRA 1986-36, November 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,732
PC 1986-1570, June 26, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,941	DRA 1986-37, November 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	51,653
PC 1986-1727, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,946	DRA 1986-38, November 14, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,708
PC 1986-1728, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,297	DRA 1986-39, November 24, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,195
PC 1986-1902, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,020	DRA 1986-41, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,038
PC 1986-1903, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	54,588	DRA 1986-42, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	78,018
PC 1986-1904, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,072	DRA 1986-43, December 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	44,277
PC 1986-2135, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	101,971	DRA 1987-1, January 16, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,372

Remissions of taxes, fees, penalties and other debts—Concluded**Details of remissions of taxes, fees, penalties and other debts—Concluded**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1987-3, February 13, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,526	DRA 1987-15, August 4, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,764
DRA 1987-4, February 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,947	DRA 1987-16, August 19, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,207
DRA 1987-5, March 6, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,242	DRA 1987-17, August 26, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	160,081
DRA 1987-6, March 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,345	DRA 1987-18, September 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,523
DRA 1987-7, April 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	44,441	DRA 1987-19, September 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,376
DRA 1987-8, April 27, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,500	DRA 1987-20, October 7, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,198
DRA 1987-9, May 11, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,152	DRA 1987-21, October 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	50,939
DRA 1987-10, May 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,516	DRA 1987-23, November 23, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,488
DRA 1987-11, June 1, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,060	DRA 1987-24, December 1, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,820
DRA 1987-12, June 15, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,197	DRA 1987-25, December 24, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,530
DRA 1987-13, July 2, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	146,324	Total National Revenue	4,148,969
DRA 1987-14, July 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	79,985		

(1) Estimated amount.

(2) This amount includes \$37,568,685 which was omitted in the 1993-94 *Public Accounts*.

Debts, obligations and claims written off or forgiven

The categories of approval/authority for the write-off, forgiveness or remission of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a) and (b)—
- (a) Section 25(1) of the FAA gives Ministers, pursuant to Treasury Board Debt Write-off Regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than overpayment of salaries, wages, or employment related allowances and accountable advances.
- (b) Other Acts of Parliament (eg. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that pertains to overpayment of salaries, wages or employment-related allowances and accountable advances.
- (iii) Governor in Council and Parliamentary authority—
- (a) Section 23(2.1) of the FAA allows the Governor in Council on the recommendation of the Treasury Board to remit (from memorandum accounts receivable) any debt, obligation or claim where collection would be unreasonable or unjust, or where it is otherwise in the public interest to remit the debt.
- (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities of Canada or due by a Crown corporation is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.
- (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.

The following codes are used:

	Write-off	Code
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Memorandum accounts receivable	Remission (Section 23 of the FAA)	C
Asset accounts	Write-off	D
Asset accounts	Forgiveness	E

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval ⁽²⁾		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department (Agriculture)	A	140	299,017						140	299,017
ATLANTIC CANADA OPPORTUNITIES AGENCY—										
Department	A	36	398,592						36	398,592
CANADIAN HERITAGE—										
Department (Communications)	A	23	362,649						23	362,649
National Film Board	A	53	36,898						53	36,898
Public Service Commission	A	3	1,384						3	1,384
CITIZENSHIP AND IMMIGRATION—										
Department (Secretary of State)	C					*	616	9,240	616	9,240

Debts, obligations and claims written off or forgiven—Continued

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval ⁽²⁾		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
		\$	\$					\$		\$
FINANCE—										
Federal Office of Regional Development—										
Quebec	A	21	4,430,188						21	4,430,188
FISHERIES AND OCEANS—										
Department	A/C	230	43,613			*	121	287,009	351	330,622
Canadian Saltfish Corporation loans—										
Principal	E					15d	1	3,650,000	1	3,650,000
Accrued interest	B					15d	1	233,327	1	233,327
FOREIGN AFFAIRS AND										
INTERNATIONAL TRADE—										
Canadian International Development										
Agency	A	4	9,101						4	9,101
International development assistance loans	E					26D	6	37,438,609	6	37,438,609
Export Development										
Corporation	C					*	4	62,823,000	4	62,823,000
Development of export										
trade loans	E					2d	3	49,961,715	3	49,961,715
HEALTH—										
Department (National Health and										
Welfare)	A	101	75,213						101	75,213
HUMAN RESOURCES										
DEVELOPMENT—										
Department (Employment and Immigration) .	A	14,618	53,058,071						14,618	53,058,071
Canadian Centre for Occupational										
Health and Safety	A	13	4,511						13	4,511
INDIAN AFFAIRS AND										
NORTHERN DEVELOPMENT—										
Department	A	3	40,167	331	18,766,652				334	18,806,819
Indian economic development										
fund loans	D					6d/8d	418	9,545,200	418	9,545,200
Indian housing assistance fund										
loans	D					6d	31	186,705	31	186,705
Eskimo fund loans	D					36d	24	284,230	24	284,230
Yukon Territory small business										
loans	D					36d	6	89,362	6	89,362
INDUSTRY—										
Department (Industry Science and										
Technology and Consumer and										
Corporate Affairs)	A	201	22,982,256						201	22,982,256
National Research Council of Canada	A	294	118,139						294	118,139
Social Sciences and										
Humanities Research Council	A	4	12,405						4	12,405
JUSTICE—										
Department	C					*	12,246	992,414	12,246	992,414
Supreme Court of Canada	A	2	46						2	46
NATIONAL DEFENCE—										
Department	A	442	79,388						442	79,388
NATIONAL REVENUE—										
Customs and Excise	A	3,028	85,965,551						3,028	85,965,551
Taxation	A	26,901	102,420,671	2,385	975,374,786				29,286	1,077,795,457
NATURAL RESOURCES—										
Department (Energy, Mines and Resources										
and Forestry)	A	117	99,058						117	99,058
Bi-Provincial Upgrader	D					3d	1	512,614,000	1	512,614,000

Debts, obligations and claims written off or forgiven—Continued

		Ministerial approval		Treasury Board approval ⁽²⁾		Governor in Council and Parliamentary authority			Total	
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
PRIVY COUNCIL—										
Department	A	1	50						1	50
PUBLIC WORKS AND GOVERNMENT SERVICES—										
Department (Public Works and Supply and Services)	A	21	619,248						21	619,248
SOLICITOR GENERAL—										
Correctional Service	A	302	15,885						302	15,885
Royal Canadian Mounted Police	A	57	41,064						57	41,064
TRANSPORT—										
Department	A	1,303	717,269	18	4,198,644				1,321	4,915,913
VETERANS AFFAIRS—										
Department	A	682	1,431,446						682	1,431,446
WESTERN ECONOMIC DIVERSIFICATION—										
Department	A	56	12,748,424						56	12,748,424
		48,656	286,010,304	2,734	998,340,082		13,478	678,114,811	64,868	1,962,465,197
BANKRUPTCY AND INSOLVENCY ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department (Agriculture)	A	6	5,337						6	5,337
FISHERIES AND OCEANS—										
Department	A	63	3,731,216						63	3,731,216
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	A	638	3,674,646						638	3,674,646
NATIONAL DEFENCE—										
Department	A	6	5,217						6	5,217
NATIONAL REVENUE—										
Customs and Excise	A	458	2,551,407						458	2,551,407
Taxation	A	24,991	238,510,325						24,991	238,510,325
		26,162	248,478,148						26,162	248,478,148
FAMILY ALLOWANCES ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	B	505	185,716						505	185,716
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	B	730	942,160						730	942,160
UNEMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	A	38,495	35,210,989						38,495	35,210,989

Debts, obligations and claims written off or forgiven—*Concluded*

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval ⁽²⁾		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS—										
Department	A	1,326	1,742,893						1,326	1,742,893
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Indian housing assistance fund loans ⁽³⁾	E	65	86,235						65	86,235
SOLICITOR GENERAL—										
Correctional Service										
Parolee loans ⁽⁴⁾	E	374 439	12,165 98,400						374 439	12,165 98,400
		116,313	572,668,610	2,734	998,340,082		13,478	678,114,811	132,525	2,249,123,503
SUMMARY—										
Write-offs	A/D	114,639	571,442,334	2,734	998,340,082		480	522,719,497	117,853	2,092,501,913
Remissions (Section 23 of the FAA)	C						12,987	64,111,663	12,987	64,111,663
Forgiveness	B/E	1,674	1,226,276				11	91,283,651	1,685	92,509,927
		116,313	572,668,610	2,734	998,340,082		13,478	678,114,811	132,525	2,249,123,503

^(*) Order in Council remissions of other debts as defined in Section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.2 of this section.

⁽¹⁾ See introduction above.

⁽²⁾ Prior to September 20, 1995, specific Treasury Board approval was required to write-off from memorandum departmental accounts receivable any debt amount greater than \$25,000.

⁽³⁾ Vote L51a, *Appropriation Act No. 9, 1966*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.

⁽⁴⁾ Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Note: Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1995		Advances settled in April 1995		Advances outstanding as at April 30, 1995*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD— Department (Agriculture)	1,552	819,956	1,486	788,861	66	31,095
ATLANTIC CANADA OPPORTUNITIES AGENCY— Department	107	52,756	103	51,350	4	1,406
CANADIAN HERITAGE— Department (Communications)	1,348	818,349	1,261	779,589	87	38,760
Advisory Council on the Status of Women	4	3,200	4	3,200		
Canadian Radio-television and Telecommunications Commission	8	7,656	8	7,656		
National Archives of Canada	67	39,359	40	27,059	27	12,300
National Film Board	129	132,506	55	39,338	74	93,168
National Library	14	6,125	5	1,650	9	4,475
Public Service Commission	231	105,884	225	99,122	6	6,762
Status of Women—Office of the Co-ordinator	9	36,562	9	36,562		
	1,810	1,149,641	1,607	994,176	203	155,465
CITIZENSHIP AND IMMIGRATION— Department (Secretary of State)	1,416	1,202,268	1,163	927,587	253	274,681
Immigration and Refugee Board of Canada	57	42,258	47	41,199	10	1,059
	1,473	1,244,526	1,210	968,786	263	275,740
ENVIRONMENT	1,604	1,333,279	1,385	1,180,731	219	152,548
FINANCE— Department	77	90,121	75	89,871	2	250
Auditor General	213	290,599	213	290,599		
Federal Office of Regional Development-Quebec	65	27,997	63	27,632	2	365
Office of the Superintendent of Financial Institutions	39	17,975	39	17,975		
	394	426,692	390	426,077	4	615
FISHERIES AND OCEANS— Department	1,491	1,045,586	1,384	1,005,755	107	39,831
FOREIGN AFFAIRS AND INTERNATIONAL TRADE— Department (External Affairs)	3,529	8,144,299	3,230	7,456,053	299	688,246
Canadian International Development Agency	160	397,533	158	391,368	2	6,165
Northern Pipeline Agency	1	75	1	75		
	3,690	8,541,907	3,389	7,847,496	301	694,411
GOVERNOR GENERAL	8	3,100	8	3,100		
HEALTH— Department (National Health and Welfare)	1,531	713,823	1,419	668,729	112	45,094
Medical Research Council	19	82,000	19	82,000		
Patented Medicine Prices Review Board	4	2,105	4	2,105		
	1,554	797,928	1,442	752,834	112	45,094
HUMAN RESOURCES DEVELOPMENT— Department (Employment and Immigration)	3,889	2,138,448	3,740	2,077,949	149	60,499
Canada Labour Relations Board	16	14,187	16	14,187		
	3,905	2,152,635	3,756	2,092,136	149	60,499
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT— Department	1,125	1,547,088	793	806,457	332	740,631

Accountable advances—Continued

Summary of outstanding accountable advances—Continued

Department and agency	Advances outstanding as at March 31, 1995		Advances settled in April 1995		Advances outstanding as at April 30, 1995*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDUSTRY—						
Department (Industry, Science and Technology and Consumer and Corporate Affairs)	1,481	1,140,095	1,401	1,103,544	80	36,551
Canadian Space Agency	209	204,440	137	95,283	72	109,157
National Research Council of Canada	222	355,055	219	353,491	3	1,564
Natural Sciences and Engineering Research Council	4	4,167	1	2,500	3	1,667
Social Sciences and Humanities Research Council	3	2,600			3	2,600
Statistics Canada	235	235,833	235	235,833		
	2,154	1,942,190	1,993	1,790,651	161	151,539
JUSTICE—						
Department	423	337,966	413	333,354	10	4,612
Canadian Human Rights Commission	55	19,601	55	19,601		
Commissioner for Federal Judicial Affairs	504	1,079,449	324	552,113	180	527,336
Federal Court of Canada	74	23,230	73	23,030	1	200
Offices of the Information and Privacy Commissioners of Canada	6	6,324	6	6,324		
Supreme Court of Canada	3	924	3	924		
Tax Court of Canada	11	6,450	11	6,450		
	1,076	1,473,944	885	941,796	191	532,148
NATIONAL DEFENCE—						
Department	19,776	27,470,509	14,813	19,548,583	4,963	7,921,926
Emergency Preparedness Canada	34	29,550	34	29,550		
	19,810	27,500,059	14,847	19,578,133	4,963	7,921,926
NATIONAL REVENUE—						
Customs and Excise	1,828	1,500,258	1,794	1,460,231	34	40,027
Taxation	796	422,105	401	194,193	395	227,912
	2,624	1,922,363	2,195	1,654,424	429	267,939
NATURAL RESOURCES—						
Department (Energy, Mines and Resources and Forestry)	655	566,912	641	555,935	14	10,977
Atomic Energy Control Board	104	117,566	104	117,566		
National Energy Board	85	75,725	85	75,725		
	844	760,203	830	749,226	14	10,977
PARLIAMENT—						
The Senate		6,350		6,350		
House of Commons	35	47,698	35	47,698		
	35	54,048	35	54,048		
PRIVY COUNCIL—						
Department	110	120,793	109	120,691	1	102
Canadian Centre for Management Development	52	29,483	52	29,483		
Canadian Intergovernmental Conference Secretariat	9	2,875	9	2,875		
Canadian Transportation Accident Investigation and Safety Board	98	51,475	1	2,000	97	49,475
Chief Electoral Officer	22	54,748	11	8,919	11	45,829
Commissioner of Official Languages	14	3,143	14	3,143		
Public Service Staff Relations Board	14	11,050	14	11,050		
	319	273,567	210	178,161	109	95,406
PUBLIC WORKS AND GOVERNMENT SERVICES—						
Department (Public Works and Supply and Services)	1,230	920,536	914	702,159	316	218,377

Accountable advances—Continued

Summary of outstanding accountable advances—Concluded

Department and agency	Advances outstanding as at March 31, 1995		Advances settled in April 1995		Advances outstanding as at April 30, 1995*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
SOLICITOR GENERAL—						
Department.....	53	17,607	51	16,900	2	707
Canadian Security Intelligence Service	1	700,000	1	700,000		
Correctional Service	1,442	777,440	1,437	771,344	5	6,096
National Parole Board	13	8,220	13	8,220		
Royal Canadian Mounted Police	3,650	10,380,805	3,650	10,380,805		
	5,159	11,884,072	5,152	11,877,269	7	6,803
TRANSPORT—						
Department.....	3,881	3,186,706	3,325	2,794,987	556	391,719
Grain Transportation Agency Administrator	7	2,600	7	2,600		
National Transportation Agency	36	25,140	33	24,267	3	873
	3,924	3,214,446	3,365	2,821,854	559	392,592
TREASURY BOARD—						
Secretariat.....	89	76,198	82	72,800	7	3,398
VETERANS AFFAIRS—						
Department.....	340	222,663	329	213,901	11	8,762
WESTERN ECONOMIC DIVERSIFICATION						
	48	15,802	48	15,802		
Total	56,274	69,302,235	47,747	57,495,033	8,527	11,807,202

* For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1995".

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995

Name	Amount	Name	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		National Film Board	
Department (Agriculture)		Beaudoin Y	1,873
April N	1,200	Bingham S	626
Ault H M	936	Dirse Z	5,685
Bérubé M	1,000	Grenier R	718
Bouliane G	500	Hubert N	3,396
Bremner R J	600	Ianuziolo A	1,384
Brossart K	543	Julian B	500
Brouillette M	500	Laforest P	1,000
Couture L	900	Lentin M	1,248
Drouin L	1,500	MacGillivray W	550
Duchaine F	2,200	Marjara E	1,058
Dulac G	2,110	Marshall K	831
Lacasse R	1,200	Michel E	1,600
Leblanc C	980	Nantel G	1,825
LeClair D	600	Niven D	600
Molder H	900	Ogilvie K	1,019
Nelson R	1,025	Poitras E	700
Neumeyer C	550	Rached T	9,669
Parrot P	500	Ratnam P	16,800
Picard R	900	Singer G	32,319
Proulx Y	500	Sirabella J	607
Roy S	99	Swan S	716
Saucier L	550	Vautier A	2,086
Séguin P	1,890	Advances under \$500 (51)	6,358
Tremblay J R	1,200		93,168
Tremblay P H	1,500		
Advances under \$500 (41)	6,712	National Library	
	31,095	Bradley S	700
		Daoust J	2,500
		Advances under \$500 (7)	1,275
			4,475
ATLANTIC CANADA OPPORTUNITIES		Public Service Commission	
AGENCY		Archibald-Prashad L	1,410
Department		Grant K W (2)	2,615
Oliver J	1,000	Slivinski L W (2)	2,705
Advances under \$500 (3)	406	Advance under \$500 (1)	32
	1,406		6,762
			155,465
CANADIAN HERITAGE		CITIZENSHIP AND IMMIGRATION	
Department (Communications)		Department (Secretary of State)	
Archimbault P	1,500	Allchin P	1,850
Clark B	500	Andrews W A	627
Flock W	830	Baillargeon L J (2)	651
Halliday B	3,500	Bailcom D	7,050
Homolus P	1,390	Barlow A	600
Labrie J (2)	2,455	Beatty J A	4,850
Laurie-Beaumont B (2)	1,150	Beger D J	750
Lund B (2)	650	Binns J	5,650
McGibney L	1,000	Boudreau K	5,650
Ménard N	500	Bowles G E	7,050
Petrachenko D (2)	750	Boyce E A	1,040
Tapardjuk L	5,300	Bruce R L	687
Tlen D	1,787	Chippior B L	693
Wainwright I	880	Crosbie M J (2)	2,000
Advances under \$500 (69)	16,568	Davis B J	700
	38,760	Delvalle C	800
		D'Souza M (4)	2,398
		Edwards M	550
National Archives of Canada		Faillie M	1,410
Fortier M-F	1,000	Finnerty M J	7,050
Martineau A	1,000	Fix J	750
Wallot J P	2,500	Foggoa B	5,650
Advances under \$500 (24)	7,800	Gill N S	2,350
	12,300	Girard R A	6,486

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Goneau R	1,822	ENVIRONMENT	
Goodman (3)	1,000	Bailey R O	1,000
Grushman A	1,833	Brunet G	2,150
Gushulak R	875	Brydges T	500
Haley W E	641	Carpenter G (4)	9,457
Halle S	3,800	Chiasson T (4)	1,735
Hayward B J	3,211	Chouinard C	2,468
Heywood S N	4,371	Daley R	567
Jones D S (2)	1,023	Hebron K	1,000
Khubchandant	5,000	Keefe J	600
Laberge C L	600	King P	900
Labossiere J (3)	982	Kraft J A	4,000
Lambert R E	1,850	Lepp A	2,292
Lee H	1,000	Martin A	500
Leitheid G D	1,063	Martire C (2)	707
Lepage G A	12,788	McQuaig J	4,370
Liinve T	600	Melanson R	500
Lockhard L M (2)	12,788	Moore B H	5,000
Loke C (2)	959	Moore D	1,370
MacLennan M	759	Pagé R	2,000
Marsh S	5,650	Pelletier Y	500
Martin A R	12,690	Pond S	1,500
McGillivray D W	7,050	Poulin S	600
McKenzie J T (4)	2,424	Roberts J (4)	812
McPhee M	570	Schwarzhoff P (2)	600
McQuillan J B (2)	7,100	Shantora V	35,000
Melanson W	6,540	Stafford W	2,500
Melis M A	7,050	Staniforth A	500
Mesheu D D (2)	983	Stephens R	3,000
Montgomery-Reid J	800	Tate D (2)	3,680
Moore R T	510	Trivett N	694
Mulock G B	4,450	Vanderme H	500
Newell P T	640	Ventresca B	1,500
Page P W	1,200	Vet R J	2,532
Pare M J A	1,000	Advances under \$500 (174)	57,514
Patenaude S R (4)	9,050		
Pawlowicz L	1,836		152,548
Perkin L A	948		
Persaq-Maharaj	906	FINANCE	
Plamondon	2,000	Department	
Presse D (5)	4,006	Advances under \$500 (2)	250
Psutka F J (2)	3,537	Federal Office of Regional Development-Quebec	
Quigley G	1,000	Advances under \$500 (2)	365
Reimer G V	600		615
Rudderman T L	750		
Ryan D J	1,200	FISHERIES AND OCEANS	
Savan	7,050	Department	
Simpson M G	500	Bernard J	550
Smith H E	18,894	Best C	950
Stainer G R (3)	3,000	Bisson R	32
Therault G E	1,200	Cadigan N	1,045
Thomas D	500	Chiasson D	750
Tranchemontagne R W	850	Connors C	600
Warner J	5,650	Daigle A	750
White W (4)	14,300	Denty N	800
Wilson A M	1,120	Earl E	1,040
Wilson P A (3)	889	Grandy M	1,500
Workman D	2,000	Inkpen J	1,997
Advances under \$500 (139)	9,981	Iqaluk T	167
	274,681	Lobb G	34
Immigration and Refugee Board		Mercer M	563
of Canada		Verreault M	945
Advances under \$500 (10)	1,059	Advances under \$500 (92)	28,108
	275,740		39,831

Name	Amount	Name	Amount
	\$		\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		Canadian International Development Agency	
Department		Abhukara R	2,679
External Affairs—		Beemen C	3,486
Benoit M	1,670		6,165
Bindekoua M A R	581		694,411
Breagh M	2,190		
Brown B	3,622	HEALTH	
Campbell G	1,717	Department (National Health and Welfare)	
Cook R	500	Badger M	2,365
Cronin P (3)	2,100	Burgener D M	670
Dann A	7,876	Gardiner L	1,500
Dupere L (3)	3,500	Ghani S (2)	917
Etheridge N	2,824	Harvey J (2)	1,202
Gilker E	3,000	Jenson T	703
Goodwin-Turner G (2)	6,232	Lalonde M	5,000
Hamel J	5,351	Loone W	1,950
Houlden G	7,160	Mackin F	770
Jackson G	12,289	Matias D	535
Johnstone B V (2)	1,820	Mawdsley E	600
Kent D (4)	7,441	McIvor A	1,270
Kessel A (3)	15,768	Neassloss E	540
Koranteng N	1,000	Nolan J	700
Korn H (2)	15,800	Robinson C	540
Lalani A	700	Romanuik K	868
Legende D	2,151	Roy M	700
Lepage M (2)	4,988	Russel P	1,843
Macarthur J	1,244	Schimmens S	743
MacDonald D (2)	5,040	Shanush J (2)	1,808
Mani S D	4,999	Spika J (2)	953
Mceachern J F	3,500	Sutherland B	507
McLeod R	28,536	Sutherland M	600
Methot G (2)	3,637	Wilchowy L (2)	1,400
Moideen M I	1,336	Yellowback G	1,738
Mousley J	3,579	Advances under \$500 (82)	14,672
Mukamunana P H	962		45,094
Myatt D	2,013		
Nicholas V (3)	6,137	HUMAN RESOURCES DEVELOPMENT	
Nyabusimba I G (2)	1,775	Department (Employment and Immigration)	
Paquet J P	3,238	Boese V	600
Persoons J A C (2)	4,483	Burgess D	600
Reeder N D	3,373	Curtis J	630
Robinson I	2,714	Davis D	707
Savage S	700	Debeck R	645
Schroh G	3,060	Fedele D	600
Smith D	2,500	Given J	6,000
Tailion B F J	531	Goodman E	500
Vital D P	7,657	Keirstead B (2)	4,942
Vlad M	6,365	Koehler D	800
Von Nostitz M	600	Legault J	750
West C	1,400	Lewis C	540
Westdal C W (2)	2,183	Limer P	513
Wong T N (2)	8,145	Martin C (4)	1,474
Wright A	7,310	McCarthy P	1,000
Yung L	1,634	McCarthy P (2)	2,533
Zigmars B (2)	715	Mes F	4,935
Zuijz P	546	Miller G	6,000
Advances under \$500 (29)	5,907	Murray D (2)	2,840
Other Government Department—		Olson S (2)	992
Banerjee N (3)	2,282	Perreault D	788
Carter K	700	Potvin S	910
Donagher E	3,000	Ryan D	1,080
Johnson R	2,842	Slaughter L	600
Menezes D	945	Stead, M	4,200
Roberts J	3,423	Tremblay, P	914
Ross S	3,271	Vansickle C	943
Wiles R	1,122	Westlake, L	500
Advances under \$500 (4)	992	Advances under \$500 (114)	12,963
Other (181)	433,570		
	688,246		60,499

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Brown L.	976	Lefebvre R S.	800
Coedy B.	750	Legault C.	1,000
Garvin D.	8,404	Logan A.	1,608
Goodleaf D (27).	30,086	Lortie P.	4,000
Hilchey A.	1,746	Lynn L.	2,000
Kanasatake (58)	99,510	MacGregor L.	700
Kendi A.	1,700	Marchand A.	1,000
Lac Rapide (36)	55,339	Ménard J (2)	550
Laizon P.	613	Mikolajek K.	650
McCormick M.	2,000	Mortimer A.	650
Murphy D.	1,000	Price P.	1,000
Nikitiuk D.	1,000	Rheault F.	1,000
Odanak (40)	66,928	Robichaud G.	500
Pickett R.	676	Savard A.	1,342
Schefferville (126)	433,963	Scribailo J.	2,000
Wolinak (16)	31,794	Shaffer D.	500
Advances under \$500 (19)	4,146	Shelly R.	834
	740,631	Sloot E (2)	2,300
		Toole M.	4,000
		Trudel J.	500
		Vézina L.	8,319
		Wetter B.	1,500
		White E.	1,000
		Williams D.	2,780
		Williams F.	700
		Advances under \$500 (15)	4,100
			109,157
INDUSTRY			
Department (Industry, Science and Technology and Consumer and Corporate Affairs)			
Ahluwalia P.	600	National Research Council of Canada	
Brazeau G.	5,937	Felio G.	1,515
Clark L E.	500	Advances under \$500 (2)	49
Collins J.	500		1,564
Deacon B M.	600	Natural Sciences and Engineering Research Council	
Dorion A.	1,205	Bothelo J.	517
Evert J.	500	Château Laurier.	500
Fernet G (2)	1,050	Swedish Natural Science Research Council	650
Gosselin A.	1,800		1,667
Ieria S (2)	617	Social Sciences and Humanities Research Council	
Legault M (2)	1,538	Léger M.	1,500
McCulla D J (3)	2,850	Mognon E.	1,000
Morin R A.	500	Advance under \$500 (1)	100
Palmer S (2)	2,401		2,600
Piatelli M (2)	1,460		151,539
Sfetcu O.	3,525	JUSTICE	
Sheeler F.	500	Department	
Silverman O.	695	Vancise W.	1,121
Treble D W.	1,105	Fowler R.	1,371
Tremblay K.	800	Advances under \$500 (8)	2,120
Vales G.	1,210		4,612
Advances under \$500 (52)	6,658	Commissioner for Federal Judicial Affairs	
	36,551	Abbey R.	1,200
		Adams G.	4,100
		Austin A.	1,200
		Barclay R.	975
		Beard H.	1,493
		Belleghem J.	2,558
		Belleville M.	3,000
		Bell R.	5,800
		Bernard B.	4,000
		Binks K.	4,268
		Bishop J.	708
		Bisson C.	3,000
		Blair R.	4,300
		Boisvert G.	4,950
		Borenstein S.	4,438
		Brockenshire J.	5,000
		Brooke J.	3,740
		Brossard A.	2,014
Canadian Space Agency			
Alexander R (5)	1,837		
Bastikar A (3)	4,532		
Beck J.	1,000		
Blenkhorn L.	500		
Cormier N.	500		
Desfossés A F (2)	1,200		
Dionne P.	1,500		
Erb B.	16,100		
Doetsch K.	2,500		
Dudelzak A.	1,000		
Faucher A.	500		
Faulkner J.	1,000		
Fisher J.	500		
Fortier L.	1,500		
Franklin D.	2,500		
Gibbs G.	14,610		
Hollinger A.	1,000		
Hunter D.	840		
Joyce H (2)	1,005		
Krukewich K.	6,700		
Lamontagne M.	1,000		
Leclerc G.	2,000		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Campbell A.	5,400	Madisson H.	2,000
Canadian Institute for Administration of Justice.	30,000	Marcellin D.	3,900
Canadian Institute for Advanced Legal Studies.	1,300	Marshall T.	1,000
Carnwath J.	5,706	Mason D.	4,873
Caswell M.	3,500	Mass I.	4,400
Catzman M.	500	Matheson J.	3,700
Cavarzan J.	669	Matheson J R.	1,000
Chapnick S.	1,200	McCombs J.	2,300
Chateau Bonne Ent.	2,500	McGarry J.	3,598
Chateau Frontenac.	12,000	McIsaac J.	1,300
Cosgrove P.	2,000	McKeown W.	550
Crepeau J.	515	McKinnon R.	4,600
Cunningham J.	6,000	Medhurst D.	6,000
Decarie W.	4,038	Meehan M.	4,000
DeGraves W.	5,000	Melançon V.	4,000
Deschenes A.	894	Melnick T.	3,500
Deslongchamps A.	2,000	Mercier P.	1,500
Desmarais R.	2,100	Meredith K.	2,100
Dickson F.	4,708	Michaud P.	2,500
Dorgan J.	695	Mogan M.	2,870
Dubin C.	5,700	Moldaver M.	2,000
Dunn M.	15,000	Moore G.	1,284
Dunnet T.	3,588	Morin L.	3,169
Eberle J.	1,000	Morrisson W.	3,844
Edwards E.	1,500	Murphy K.	4,700
Egbert W.	4,600	Murphy S.	4,150
Ewaschuck E.	1,062	Nash E.	2,000
Ferguson D.	5,000	Nichols G.	1,200
Ferrier L.	2,780	Noonan M.	5,500
Finch L.	1,920	O'Connor T.	2,100
Fish M.	4,300	O'Driscoll J.	1,125
Gagne L.	800	Osborne C.	5,200
Galligan P.	947	Palmer I.	5,200
Garon A.	4,500	Parrett W.	1,131
Garton N.	4,250	Paul R.	4,358
Gautreau J.	1,400	Perras P.	3,690
Gendreau P.	1,550	Picard E.	4,400
Gerein W.	771	Poitras L.	1,500
Goodridge N.	2,531	Poulin F.	2,000
Gray W.	900	Proulx M.	2,950
Greer S.	3,998	Prowse J.	1,935
Grenier D.	3,500	Rawlins B.	680
Ground J.	8,200	Roberts D.	3,950
Cruchy D.	950	Roberts F.	2,100
Hawkins B.	942	Rothstein M.	1,950
Hemmiston P.	2,000	Rouleau G.	2,658
Herold C.	3,908	Rousseau J.	3,548
Hewak B.	3,200	Rowles M.	4,670
Howden P.	2,415	Roy C.	850
Huband C.	4,000	Russell D.	3,940
Hudson R.	2,000	Santerre L.	700
Hugessen J.	2,000	Saunders J.	1,300
Hutchinson R.	4,025	Savard L.	1,800
Jarvis P.	3,288	Schwartz S.	706
Jennings J.	4,600	Sedgewick G.	3,778
Jerome J.	6,780	Senecal J.	6,000
Karam N.	3,159	Simpson S.	2,400
Kovacs F.	1,000	Sirois JA.	4,922
Kroft G.	4,208	Stach E.	4,000
Kurisco S.	1,200	Stortini R.	4,248
Kyle L.	2,000	Tallis C.	1,172
Lambert J.	4,681	Taliano D.	1,216
Lander C.	1,019	Thomson G.	2,400
Lang G.	4,330	Tobias P.	900
Lebrun G.	2,950	Vancise W.	2,500
Linden A.	2,900	VanDuzer J.	4,700
Loukidelis E.	1,500	Veit J.	971
MacDonald E.	4,570	Viau P.	3,116
Macdonald E M.	6,158	Wallace P.	1,200
Macdonald J.	2,500	Watt J.	1,170
Macerola Y.	2,300	West E.	2,000
Macfarlane A.	4,409	Wilkins L.	1,400
MacKenzie A.	1,200	Wong R.	

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Wright B.	3,318	Aquanno T W (2)	3,605
Wright J.	1,200	Arbolea L.	1,196
Zalev C.	1,500	Arkwell S L A.	1,250
Advances under \$500 (13)	2,939	Armitage S.	900
	527,336	Armstrong A.	600
Federal Court of Canada		Arseneau M S.	1,035
Advantage under \$500 (1)	200	Arthur A.	2,000
	532,148	Aruja M.	6,327
		Ashley G C S.	1,145
NATIONAL DEFENCE		Aubry J G D (2)	1,960
Department		Auclair J M.	2,000
Abbott C.	650	Audet S.	3,000
Abbott D K (2)	4,548	Auger G.	500
Abbott F.	500	Auger M.	500
Abbott J D.	1,370	Aupin J R B G.	3,000
Abbott P S (2)	1,526	Babcock T (2)	3,500
Adams D A.	550	Babin M B.	2,500
Adams R.	1,394	Backer P.	1,160
Adamson M.	2,957	Bailey J.	705
Addy C J (2)	2,599	Baines S A.	1,656
Agar D J.	1,493	Baker A.	500
Ainslie W A.	2,100	Baker C.	1,087
Akhras G.	1,400	Baker W.	2,132
Albertson S W.	1,054	Balsillie B.	553
Alcock K J (2)	4,100	Barbier C J F.	873
Aleknevičius D L (2)	1,000	Barclay Simpson M.	870
Alexiuk D.	550	Bard A (2)	1,050
Alford R A (3)	3,249	Baril J M.	14,856
Allain R J (4)	10,146	Barnes B J.	1,032
Allan C L (3)	5,343	Barnes J P (3)	12,284
Allan S.	1,314	Barnett M S.	1,617
Allard D J (3)	9,375	Barnett R B (2)	3,000
Allard M E S.	1,400	Barron K D (2)	3,000
Allardbaifour A S.	1,400	Barry J.	1,077
Allen C.	661	Barry M.	1,503
Allen C.	2,500	Bartlett R.	1,500
Allen D (2)	1,618	Bartlett W (2)	1,438
Allen D G.	500	Bartnik T I A.	1,150
Allen K.	690	Barton B C (2)	2,175
Allen W R (2)	4,670	Barton G.	545
Alley J.	800	Barton S.	4,865
Alin R J.	932	Bashow D L (2)	2,508
Almolkay T J.	1,400	Baskey J L (2)	3,400
Almud R J.	525	Bassarab R R (2)	6,561
Alton S P.	500	Battiste M B (2)	1,250
Aman R T.	690	Bayer R W.	1,518
Amberley D.	16,962	Beam J.	1,500
Amirault N (4)	8,262	Beardmore K C E.	1,204
Amphlett J C.	1,481	Beatch D.	900
Andersen T N.	3,100	Beattie L (3)	820
Andersen R.	600	Beaucage B.	840
Anderson A K.	2,590	Beaudoin Y.	7,000
Anderson A W.	1,500	Beaulac M A.	1,794
Anderson H C.	1,120	Beaulieu J Y.	1,000
Anderson M.	3,200	Beaumont J L G R (2)	4,797
Anderson M (2)	3,083	Beaumont J R J.	1,680
Anderson M A.	1,400	Beauregard J L M (2)	4,737
Anderson R.	802	Beck R.	5,500
Anderson W.	877	Bedard J L.	1,380
Anderson W J (2)	1,723	Bedard J M C.	700
Andrew C.	1,274	Beddows A.	1,400
Andrews S D (2)	3,575	Beers G T.	2,760
Andrews S D.	550	Bélanger G.	675
Angel H A.	1,971	Bélanger J A F.	1,365
Angel P.	1,035	Bélanger J A F (5)	29,904
Anthony F R.	846	Bélanger J F E (2)	4,620
Antle G T.	1,690	Béliveau A.	1,190
Antle C E.	1,500	Belter S.	1,600
Antonsen H.	1,170	Benedek L J.	500
Antrobus P.	894	Bengert B R (2)	700
Appels T.	1,500	Bennett M.	7,099
		Benoit M A.	6,730
		Benoit G S (3)	

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Benoit M D	959	Bowles C (3)	550
Benoit M N	3,500	Bowman S	730
Bentley R C	1,890	Boyd J A	1,400
Beothy L	553	Brabant P	4,314
Bergeron J A P	1,400	Brace S	1,800
Bernatchez F	5,000	Bradley R A	542
Bernier J J M (2)	3,235	Branchaud J	1,500
Bernier JD (2)	3,930	Brando C	1,900
Berthiaume W C	1,700	Brandt C G	700
Berthiaume J A S	1,250	Breau L F (2)	1,418
Bertrand R J	2,380	Breese C	1,807
Besler V C (2)	13,500	Brelsford M	833
Bettes K H	900	Bremer L	3,125
Betts K R (5)	7,891	Brennen T M	6,300
Bewick R A	850	Brenton A W (2)	2,514
Bezanson K G	697	Breton M	500
Bezeau M	700	Briand C	2,474
Bignet J R A	1,677	Brigden K D (2)	1,212
Bilodeau R	850	Briggs R	110
Bimm M	1,369	Brimberg J	4,500
Bird S	1,190	Brissette D	500
Bird S	2,200	Brissette M J	800
Birkwood P (3)	2,750	Bristow D J	2,928
Bishop R M	1,500	Britten J E	3,968
Black D	1,974	Broadhead S R	1,656
Blagdon B	900	Broersma B E (6)	4,938
Blair AD	600	Brontmeyer D	719
Blair R A A (2)	6,833	Brooks R	950
Blais J E G (2)	2,670	Brooks T D	1,000
Blais J P (2)	1,970	Broome J	959
Blanchette M A (6)	4,428	Broomfield B	750
Blank R K	1,053	Brosseau C M R	3,000
Blenk L	600	Brosseau J J P J	2,026
Bloom S C	1,820	Brown A R	500
Blouin J J	865	Brown B	1,000
Blouin P J	1,060	Brown D (2)	2,531
Boisjoli J S S	3,436	Brown G	1,375
Boissonneault J G S (3)	10,400	Brown J A (3)	2,684
Boissonneault J L N	2,310	Brown R J	966
Bolduc J G	1,050	Brown WG (3)	1,603
Bolduc M G G	1,121	Brunelle B W (3)	3,058
Bolke S	812	Bryan J D	1,450
Bolt G D (2)	2,807	Bryan P E	700
Bolter J	700	Bryce J E F	1,163
Bonar S (3)	820	Buan W S	1,201
Bone A J	500	Buchanan G E	2,070
Bonn W	750	Buck D	2,300
Booth R	1,000	Buck P	850
Bordeleau G	675	Buckland C (2)	600
Bosse F (2)	600	Bugeaud D R E	4,020
Bossi L	1,000	Buillard C	720
Bouchard J	3,000	Bullock K	500
Bouchard A	768	Bulpit D T	4,500
Bouchard E	934	Bumstead D	1,196
Bouchard J	700	Burch R H (4)	5,680
Bouchard J	3,500	Burch R W (2)	1,964
Bouchard J A L	1,190	Burchert J P (2)	2,919
Bouchard M D	3,200	Burdge M (2)	600
Boucher S S	700	Bureaux JA (2)	750
Boudreau C D (2)	875	Burge M	1,173
Boulet S	500	Burgess E H (3)	2,500
Boulet J L B	846	Burke M (2)	7,500
Bouliane S R (2)	2,000	Burness R	1,782
Boulton F (2)	1,150	Burnham R J	2,721
Bourque S	564	Burrows G	850
Boutillier G T	7,215	Burton R A M (4)	11,314
Boutillier S L	1,015	Bury P S	1,500
Bowden K A (2)	4,500	Busata J	1,300
Bowen J	500	Bush G M (3)	2,489
Bower B	1,314	Bush R E	2,100
Bowerman B L	1,540	Busteed R C	560
Bowes B A (2)	2,628	Butler J (2)	1,550
Bowes C M (2)	700	Caballero R	1,260

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Caetano P V (3)	3,492	Cholette J	638
Cahill J	1,298	Chop N	500
Cahoon WD	850	Christensen J	675
Caines M V (3)	5,666	Clapham D	425
Caines S	1,125	Clark B	5,279
Caines S	3,100	Clark G D (3)	4,166
Calder S (2)	3,878	Clark R H (7)	34,919
Calderon E	1,982	Clark S	800
Callahan R F (2)	2,460	Clarke A	500
Cameron A D	11,407	Clarke A	805
Cameron D B (3)	1,851	Clarke D T (2)	3,996
Cameron D W	3,230	Clarke L	1,650
Cameron D (2)	1,420	Clarke R V	1,400
Cameron J	725	Clayton R L (2)	1,890
Cameron M G (2)	6,603	Clifford G M (2)	3,310
Cameron S	960	Cloutier M A (4)	23,179
Campaigne L O (7)	11,211	Cloutier S (2)	2,546
Campbell A D (2)	600	Coady G L (2)	9,240
Campbell A D	4,900	Cockell D E	1,120
Campbell D	2,875	Colas J (2)	6,500
Campbell E R (2)	6,455	Cole D	10,486
Campbell J A Y	1,380	Colin S	4,250
Campbell L C	2,620	Collet M G	1,000
Campbell M	1,800	Collier J	1,000
Campbell P T	500	Collings D M (2)	2,538
Cantelon G	4,400	Collins P	500
Carbonell S	14,000	Collins G S	500
Carbonell S	1,400	Collins J J (5)	6,192
Carboneau J P S (2)	997	Colombe D C (2)	4,020
Card R	1,650	Comeau R	649
Cardell J E	1,493	Cominsky A D	2,293
Carey P D (2)	2,700	Comis R I	1,800
Cargo D	10,950	Commandeur T	2,396
Carle J G B	2,240	Commanding Officer Shape (4)	8,302
Carle K M (2)	5,121	Comtois J M	1,656
Carmichael J	2,500	Conrad J D	550
Caron B	1,325	Conroy R	1,095
Caron L	7,773	Cook G J	800
Carr S L (5)	12,099	Cooling J (5)	590
Carrier J R	1,000	Coombs W	745
Carrier J L B	1,800	Coombs H G	550
Carrier A (2)	6,300	Cooney D M	1,050
Carrier J G D	880	Cooper N B (3)	3,939
Carrière A G (2)	3,880	Cooper R A (2)	2,170
Carroll B	560	Cooper R N (3)	3,072
Carson C J	600	Copeland B (2)	550
Carswell W C	900	Copeland B A	1,700
Casey J (2)	11,668	Corbett J (3)	3,948
Caton C I	2,628	Corliss K E	1,143
Caven L (2)	1,808	Cormier J M	840
Caverson L	795	Cornish B	950
Cawley D	6,670	Corradini R	900
Cayer M L	661	Corrigan R	1,000
Chaloner W	1,429	Cosby L R	852
Chamberlain G R (2)	4,600	Cosman V D (2)	9,800
Champagne J P M B	795	Côté J	600
Champigny J L R	690	Côté J (2)	1,204
Chaput D D	1,165	Côté M J (2)	960
Charest J R G R	2,000	Côté S	564
Charles D H	1,300	Cotman R J	1,833
Charlton W A (6)	6,690	Cotterell D	4,000
Charron Y	1,800	Cotterhill K	1,645
Chartrand E	3,066	Courtney D J	2,100
Chartrand J M A S	7,200	Couvette R	598
Chartrand R (3)	17,000	Cox A	700
Chenier J A R (4)	10,450	Crabtree R B	1,200
Cherry N E	2,500	Craig D	2,957
Chester A W (2)	640	Crandell P D R (2)	20,809
Chevrier J G Y	6,114	Crane A F	4,200
Chiasson C	500	Crawford S	1,200
Chicoine J E B C (2)	1,100	Crawford R	950
Childs J	625	Cripps S	1,840
Chmara R	552	Crockett B E (6)	14,861

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Crosman J D E.....	876	Dillon R M (2)	2,030
Cross L.....	520	Dion D J.....	1,000
Crouse S.....	1,000	Dion J D J.....	2,158
Crowe G A.....	2,940	Dipersio S J.....	884
Crowe H.....	2,500	Dithurbide M E (3).....	5,130
Cumberland P.....	1,070	Dixon D.....	998
Cummings M (2)	735,675	Dixon D.....	1,104
Curtis P (2).....	3,467	Dobbie E M (3).....	1,706
Cuthbert A.....	35,000	Dobranski L G.....	2,439
Cyr D.....	822	Dobson R.....	527
Dabros M C.....	1,100	Dobson R.....	5,000
Dabros M R.....	1,794	Docherty J.....	500
Daigle T.....	1,900	Doiron J C.....	3,000
Daigle J S P.....	500	Dompiere M J L.....	1,000
Dall J S.....	2,500	Donley M W (3)	1,045
Dallaire J A.....	1,079	Donnelly M.....	2,250
Daly D.....	1,000	Donohue S.....	1,376
Daly J.....	5,640	Donovan W T (2).....	2,070
Dalziel D D.....	2,700	Dooner T (2).....	1,354
Dalziel A.....	2,485	Dorsey B A (3).....	2,812
D'Amours M.....	600	Dospital D D (2).....	2,000
Dastous D M.....	500	Doucet J.....	700
David J (3).....	2,299	Doucet J N S (9).....	8,084
David N M Y (3).....	2,949	Doucet L.....	500
David P (2).....	2,650	Doucet M.....	2,350
Davidson H A.....	1,242	Doucette B.....	1,590
Davidson R A.....	1,000	Doucette P A.....	1,195
Davies B.....	1,360	Douglass G G (3).....	3,286
Davies J W.....	1,700	Douville M M J.....	2,520
Davies R W (4).....	17,148	Dowd T L.....	700
Davis P.....	589	Downs B R.....	1,500
Davis T J.....	500	Doyle D M (2).....	850
Davis W A.....	950	Dozois P (3).....	5,425
Davy M.....	675	Drapeau M (2).....	4,513
Day M D (2).....	1,113	Drolet J.....	779
Deere D N.....	4,113	Drover S.....	800
Deilgat J A J P (4).....	1,000	Dubau B D (2).....	3,500
Del Col C A.....	675	Dublenko A L.....	1,295
Declaney D.....	1,242	Dubois G (2).....	5,321
Declaney K.....	5,877	Dubois M.....	1,242
Declaney K E (2).....	3,292	Duder J.....	1,500
Delisle M.....	552	Dufresne D J O.....	934
Delory S J.....	597	Dugas C A (2).....	525
Demers D.....	2,015	Dugas J R.....	950
Demontigny J A M.....	1,861	Dugay J G D (2).....	3,360
Demontmorency R G (2).....	756	Duick J (2).....	1,350
Dennique R J.....	2,000	Dulac J V.....	14,000
Dennis M.....	694	Dulac J V.....	6,000
Deoliveira E (2).....	1,775	Dumont J.....	673
Deraspe J L.....	686	Dumont J P A.....	2,090
Deri C (2).....	1,500	Duncan D R (3).....	3,700
Desbiens J E.....	500	Duncan J.....	700
Deschambault L (2).....	2,758	Duncan M F (3).....	6,851
Deschambeault R.....	1,241	Dundas S W.....	850
Descheneaux D.....	1,814	Dunlop R F (2).....	3,300
Desjardins S M P.....	690	Dunne T R.....	1,492
Desmarais J E (5).....	2,153	Duperré J S.....	800
Desmond D.....	695	Duplessis J C (3).....	7,790
Desormeaux M.....	700	Dupont J G M.....	725
Deutsch M.....	1,056	Dupont S.....	1,533
Deveau K J.....	1,400	Dupont S.....	1,161
Deveau N.....	950	Dupuis D J.....	4,263
Devonport F.....	550	Durance K M.....	1,214
Devost R F J.....	1,700	Durdle D B.....	1,350
Devries Stadelar W.....	5,000	Durdle M.....	1,000
Dewar J (2).....	6,412	Dutil M.....	773
Dewland R.....	1,000	Duval M (2).....	1,988
Dezan D A.....	5,000	Dykstra R.....	802
Dick J B (2).....	3,010	Eacrett R J (6).....	5,708
Dickens M R.....	589	Eady E R.....	1,000
Dickerson T.....	1,500	Eagles J.....	1,740
Dieter P (2).....	3,760	East B J (2).....	767
Dill R L.....	1,400	Eaton D R.....	1,300

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Ecker N (4)	15,500	Fortin J G M	2,400
Eddy B	2,474	Fortin M	3,000
Eddy E	500	Fortin Y J	2,277
Eddy P	2,200	Foster B	900
Edel V	4,000	Foster J P	1,680
Edgars R	935	Foster N	875
Edison R	500	Foster S A	1,260
Edley C	1,643	Foster W R (2)	1,968
Edwards G	1,934	Fotheringham P R (2)	4,340
Eedy J M	587	Foulds D S	1,449
Eland W	500	Fournier J	600
Elislive E P (2)	2,380	Fowler G	870
Ellis G R	1,500	Fox L G	530
Ellis J	2,500	Fox D G (4)	1,520
Ellis S J (4)	3,945	France R	843
Elseweify K	1,273	Francis J S	5,100
Elson R (2)	13,000	Francœur J N M (2)	1,190
Emdin B	591	Fraser J (6)	6,531
Emrich D (3)	6,287	Fraser R P	550
English R	1,533	Fraser S	689
Enstrom D	4,700	Fraser S	3,789
Estey M K (2)	1,395	Fraserley B F (2)	5,190
Etherington L B	4,000	Fraserley S J (2)	2,170
Ethier D	3,011	Frazer D N (4)	2,183
Ethier R D	555	Fredenburg P W	2,000
Evans M D	1,020	Freeburn F (8)	21,392
Evans C W	700	Freeman R J	500
Evenson M D	822	Frennette T	700
Everest D E	900	Froese D (3)	540
Evoxy K	1,000	Froh R	1,199
Evraire R J	8,000	Fry J J	1,369
Evraire R J (9)	22,790	Fry S W	500
Ewing R B (2)	1,228	Fulton W J	2,000
Fahey L	1,035	Gabriel T	1,521
Fairall R (3)	2,625	Gagne E	1,833
Fajcz M J	716	Gagne J A M (3)	110,310
Falle D	600	Gagnon R I K	3,500
Fandrey D	925	Gagnon D	661
Farmer V G (2)	5,565	Gagnon L	2,200
Farrel R N	500	Gagnon L	1,833
Faucher J E S (3)	5,155	Gagnon S	871
Faulkner S A (2)	3,340	Gajowski C	800
Favreau J P (2)	5,561	Gallant A	4,419
Fehr R G	504	Gallant A W	1,522
Fehr R G (2)	4,375	Gallant D	1,075
Feltham R S	1,540	Gallant W	1,050
Ferguson A J	550	Galley J (2)	2,640
Ferguson C	695	Gamble D	2,689
Ferguson D	1,160	Gannon R C	1,190
Ferguson R K	1,380	Garand D	2,055
Fillion A	1,862	Garant J	750
Findley B (2)	840	Garbe S G (2)	887
Findley G T M	900	Garbutt V	4,340
Firth B (2)	500	Garnier J	5,000
Fischer J L (2)	500	Garon B P	1,500
Fisher D P (2)	2,750	Garrett E M	1,815
Fisher D (2)	710	Garrett S T	600
Fitzgerald D W	1,000	Gartner H R	3,000
Flaherty D M (4)	8,609	Gascoigne R G	1,260
Fleet T I N (3)	3,822	Gasseau J A D	1,000
Fleming J	1,300	Gaudet J	1,599
Flemming W H	1,624	Gaudreau J R G	2,590
Fletcher D	1,116	Gaudreault N P	1,850
Foldesi S	2,000	Gauthier A (2)	2,320
Fong W G	1,350	Gauthier D	1,518
Fontaine M (3)	3,009	Gauthier J F D	3,600
Forbes G J	2,000	Gauthier J R C	1,540
Ford R J	2,400	Gauthier M	2,820
Forestell G J	910	Gauthier P	1,014
Forrester R	5,100	Gauthier S P (3)	3,221
Forsberg P W	3,000	Gautreau J J	1,500
Forsyth B J	700	Gautreau N G (4)	7,036
Fortier J D E	750	Gauvin J	500

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Gauvreau A.	1,080	Gregory S.	1,800
Geddes D.	500	Gregory E.	1,000
Gélinas L G.	2,343	Grehan E.	2,340
Gemme P.	688	Grenier J.	900
Gendron Y (4) . . .	8,845	Grenier L.	4,500
Genest N.	2,000	Griesbach J (3) . . .	6,735
Gérard D.	600	Griffin A.	5,800
Gerein M.	950	Griffin J A.	1,120
Gergely G.	3,076	Griffiths E.	600
Giacomello C F. . .	4,650	Grignon P.	690
Gibbard C H.	1,380	Grondines H.	944
Gibson A.	1,410	Grover J B (4) . . .	8,120
Gibson L.	4,380	Gudlaugsson G J (7) .	8,536
Giguere J.	1,585	Guénette H.	1,900
Giguère J R (2) . . .	3,600	Guèvremont L (3) . .	1,560
Gilbert L T.	1,000	Guglielmo A.	1,500
Gillam D.	675	Guitard J A L.	1,449
Gillespie D.	750	Gunn R W (4) . . .	2,887
Gillespie D G (2) . .	600	Gunning W P (2) . . .	5,250
Gillis D.	800	Guyot X L J M.	950
Gillis J D.	1,000	Gysen J T.	924
Gillis R.	2,400	Haas K I (3) . . .	36,730
Girard J L B.	1,692	Haazen J.	1,207
Girard R.	714	Hackel L R (2) . . .	4,759
Giroux J M.	5,126	Hackett D.	2,260
Giroux J M J (2) . . .	535	Hacking R.	3,000
Giroux R J P.	1,511	Hacking R.	1,893
Gladeau T L.	1,700	Hacking R.	2,000
Glenn S A.	1,110	Hadfield C A (2) . . .	5,600
Glenn I N (2) . . .	3,640	Hague K C.	1,876
Goddard B (2) . . .	1,171	Halbot R.	540
Godden R A.	1,470	Hale P (4) . . .	3,805
Godin P E.	1,070	Haley D M.	1,400
Godin P (2) . . .	500	Halfkenny R D (2) . .	1,434
Goetze B.	9,544	Hall A W.	1,200
Goldent T.	2,200	Hall B.	5,500
Gomes S J.	3,000	Hall M M.	3,096
Gomez G A (2) . . .	1,311	Hall S J.	690
Gonthier N.	4,000	Hall S W (3) . . .	5,971
Goode A J.	1,400	Hamel C J.	1,751
Goode A J (9) . . .	4,788	Hamelin L.	4,200
Gordon D O.	1,930	Hamelin L.	1,120
Gordon P C.	750	Hamelin M K (2) . . .	585
Gorman D.	3,900	Hamilton P L (2) . . .	4,775
Gosselin J (2) . . .	1,494	Hamilton B A.	1,267
Gosselin J C.	2,500	Hamilton B E (3) . . .	3,800
Gosselin J M S.	800	Hamilton M T.	828
Gosselin T P.	5,500	Hamiltony G D.	1,425
Goudie J E M.	1,500	Handrahan D J.	1,640
Goudie J.	1,190	Hannah G A.	2,099
Gouin J O S (2) . . .	3,400	Hansen B W.	2,294
Gould D N.	1,424	Hanson R G.	15,000
Gowing K.	1,700	Hardiman J.	3,032
Grace A J.	95	Harding B.	4,599
Graham J T.	6,540	Hardy C E.	1,650
Graham E W.	1,410	Hardy R W.	657
Graham J H.	500	Hargreaves C J.	2,491
Graham J (2) . . .	1,256	Harper R D.	1,421
Gramlich R.	1,105	Harris D R.	2,320
Granger J.	2,108	Harris D.	850
Grant S.	1,200	Harris S F.	700
Gratton R.	1,300	Harrison K.	900
Gravel E J.	680	Hart W J.	595
Gravel J R P.	3,614	Hartley G M.	1,104
Gravelle S.	1,500	Harvey S E (3) . . .	930
Graves D (9) . . .	21,642	Hatton R.	1,800
Gray M J.	1,862	Hauser J F.	600
Grayston M.	4,878	Hauteclocque A J. . .	1,450
Greavette G E I (2) .	2,985	Hawkins B C (2) . . .	1,000
Green B K.	1,500	Hawkins G (2) . . .	1,426
Green L.	884	Hayes C (2) . . .	7,036
Green L.	3,600	Hayes C R.	600
Green R M (3) . . .	5,703	Haynes D.	12,740

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Haytaoglu S	3,000	House R	2,000
Hayward C J	35,000	Houser D W	2,100
Hazleton C M (4)	17,555	Houston G P	642
Healey K	750	Howe J	4,012
Healey K	1,150	Howe J	5,000
Healey W	2,200	Howse W	1,650
Heans D	527	Hudson P (2)	3,258
Hebbard A	2,000	Huffman S A (4)	3,850
Hébert D J J	1,400	Huchson D B	759
Hein J J	800	Humber R	575
Helliwell D	1,400	Humenny R W	830
Helmkay S	962	Hunt C	5,946
Henderson T	2,115	Hunt D K	1,120
Henry R	1,200	Hunt K D	1,505
Henwood H J	1,540	Hunt T L	1,847
Herniman D	1,270	Hunter D	500
Herold R	6,500	Hunter H	855
Herritt D	1,300	Huntingford M M	1,104
Hersey J D	4,000	Hur K	2,310
Herve G N M (2)	4,915	Hurley A	720
Heward N C (4)	4,187	Hurley S T	2,043
Hewitt J T (2)	3,000	Husk P L (3)	2,901
Hewitt R	3,000	Hussey J	500
Hickey D A	860	Ife B	761
Hicks R M	7,000	Imbeault J E L	3,730
Hicks R M (2)	7,140	Ingraham P	1,300
Hill E	4,100	Inman P L	910
Hill G	877	Innes B J	560
Hill G	700	Innis Q M	2,675
Hill J	1,500	Irwin R B	500
Hill J L	2,070	Isac G	1,114
Hill K (2)	3,800	Isberg T	1,644
Hill S	822	Jackson D	941
Hilliard C K	1,300	Jackson E J	1,725
Hills T N	519	Jackson J G	1,000
Hindmarch E	1,370	Jackson M B (2)	2,800
Hinerman J M (2)	1,330	Jackson P D (2)	4,550
Hines P	4,117	Jacob D J (2)	4,055
Hinse J R (4)	14,496	Jacob K	1,250
Hintz P	3,000	Jacob J M (2)	4,086
Hite T A	700	Jacobson M	1,261
Hodak A	500	Jaggi U	1,995
Hodgins M J	1,139	Jamieson N F	828
Hodgins V (3)	2,329	Janke M	1,000
Hodgkin R (2)	2,100	Jaques P S	1,673
Hodgkinson A G	1,600	Jarrett R G	1,300
Hodgson M (2)	1,405	Jarvis W	2,200
Hoffart T (2)	13,074	Jean J	900
Hofland B C	841	Jean K W (3)	5,180
Holeiter D	4,301	Jean R A	3,697
Holla T A M (2)	1,208	Jeffery B F	4,003
Holland L (2)	2,600	Jenkins C A	550
Holley D R (2)	2,252	Jennings F E (2)	2,285
Hollington-Sawyer A J	1,960	Jensen J R	3,173
Holloway W	1,330	Jensen R G	650
Holman D F	2,001	Jephcott M P	549
Holmes A R (2)	2,000	Jerome G M	2,100
Holmes W M (10)	9,731	Jerome J G	1,050
Holt J (2)	2,447	Jesso M	1,380
Holwell S (2)	2,700	Jobb J L	4,000
Honeywell C B (2)	1,890	Jobin J D J (2)	866
Hook B E (3)	2,520	Joelson E R (3)	3,073
Hooper H A	2,400	Johansen K	1,000
Hope C A (2)	3,700	Johnson P	568
Hopkins L S	1,500	Johnson C	1,922
Hopkins S S (2)	3,160	Johnson E B	1,680
Horlock K W	2,000	Johnson G L (3)	3,641
Hortness D D	500	Johnston B	800
Horton D (2)	665	Johnston A	821
Horton K G (2)	5,137	Johnston B (4)	30,059
Hosking L	800	Johnston K	500
Hould P	550	Johnstone L (2)	950
Houlgate B J (2)	10,343	Jolicoeur R	570

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Joncas J S B	1,699	Labonté Pierre J G P (2)	900
Jones J C S M (2)	5,900	Labossière P E J (2)	2,489
Jones J	800	Labrie J A B J	1,500
Jones K L	1,715	Lachance P	1,000
Jones R K	1,000	Lachapelle G	2,310
Jones T	2,980	Lachapelle J J P D	927
Jordan-Currie M	963	Lacroix J	1,500
Joudrey R	5,006	Ladouceur J A L (3)	4,550
Jowett J	3,640	Laffin D	1,305
Justice D (2)	5,485	Lafond F	1,400
Kachanoski R A	1,998	Lafontaine S (2)	2,673
Kalk B (2)	1,329	Laforest G	1,300
Kanash R	2,100	Lagacé G	900
Kathan A	15,000	Lagrande R	1,200
Kearnan A M (2)	650	Lagrange J B M	1,260
Keddy R A	1,000	Lair K B	4,359
Keeler S W	1,000	Lake R	1,639
Keeping D D	2,200	Lalande R (2)	4,200
Keeping R	600	Lalanne L D	1,904
Keith K	2,400	Lalfeur A (2)	4,192
Keizer N F A	1,400	Laliberté B (2)	1,300
Kelley W	2,240	Laliberté D (2)	850
Kelley W W	2,240	Laliberté J (2)	4,110
Kelley W (3)	1,742	Lamb C J A	1,678
Kelly B J (2)	1,114	Lamb V W	1,460
Kelly R D	4,020	Lambert E P (2)	970
Kelly D R	500	Lambert L	1,045
Kelly R	3,032	Lamey J H	5,000
Kelly R D (3)	4,920	Lamontagne J H P	5,000
Kelso R	900	Lamontagne P	1,386
Kempton S B	2,000	Lampron J	3,412
Kennedy J R	950	Landolt J (2)	530
Kennedy P H (2)	2,400	Landolt J (2)	1,100
Kennedy W T	1,863	Landry N	785
Kennington L	1,350	Landry D (2)	330
Keough T	6,000	Lane K G	4,654
Kerr D A	1,518	Langford P J (3)	17,865
Kerr M J	2,397	Langlais D T (2)	3,990
Kettenacker A H (2)	2,170	Langlois L	3,000
Kettle D	500	Lapante L	2,926
Kettles L	895	Lapointe F	1,000
Kew B	968	Lapointe J R M	1,820
Kidd R D (2)	2,310	Lapointe J (2)	1,890
Kidner J P	1,104	Laporte J A R (2)	2,430
Kiley D P (3)	4,042	Laporte J G	1,380
Kiley P K	1,750	Laporte J G J	2,170
King C A	600	Large D S (2)	4,735
King D	1,000	Larke G A	1,855
King J A	3,313	Larocque K G (6)	8,243
King R	1,274	Lassailly C J	605
Kleinsteuber N	3,000	Last D M (4)	12,300
Klepak H	1,200	Latrille M	751
Knapp J (2)	575	Latulippe J	1,920
Knight K	700	Laugel F	5,686
Knight R D (2)	500	Laurin D	507
Koe G	550	Laumon J J (2)	1,580
Koehn R H (2)	6,919	Lavallée J C M	3,000
Koetje E	820	Laverdière P	1,386
Kohli D (2)	850	Lavergne K	938
Kolesnik T M (3)	13,186	Lavigne D E M (2)	1,500
Koller S	2,200	Lavigne D E M (2)	1,500
Konway D C	846	Lavigne J	3,220
Koo M (2)	4,632	Laviolette J E (3)	2,912
Kopp D	1,971	Lavoie O	600
Koshman E S (9)	7,953	Lavoie J Y R (3)	2,672
Kotelniski J	1,533	Lavoie J C	1,000
Kourelakos W (2)	10,579	Lavoie L	833
Krisciunas D A	1,015	Lavoie M (3)	3,828
Kuhnl J J R (2)	725	Lavoie R	700
Kurzynski P	950	Lawlor J	3,400
Kushmier D H	1,353	Lawrie S A	3,900
Kushneriuk J (4)	5,305	Lawson R	1,166
Laarakkers J (2)	1,353	Learning C	589

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Leavey W A	1,200	Lucas W	10,000
Leavitt P	785	Luddington J	875
Leblanc E A	600	Luecke M O (2)	6,395
Leblanc J	3,000	Luhtala E P	1,950
Leblanc J M P A	1,380	Luker B P (2)	4,650
Leblanc M	4,121	Luke C C	2,443
Leblanc P	881	Lumsden W G	3,890
Leblanc P	500	Lundgren W	1,300
Leblanc R G	1,275	Luptak T	2,536
Leblanc S L (2)	1,085	Luptak T	550
Lebouthillier R	1,095	Luu P	600
Lebrun M	6,100	Lynam I M (2)	4,882
Lebsack K L	540	Lynch C J	1,750
Leclaire S	900	Lynch D D (2)	4,900
Leclaire D	1,600	Lyon D A (2)	600
Leclaire J R	500	Macaleese J W (3)	10,820
Leduc J H (2)	4,500	MacAlpine R M	500
Leduc M A J (2)	3,657	Macaulay R W S	2,200
Lee J	1,200	Macdonald M F	1,049
Leeming G S	1,000	Macdonald K	1,245
Lees C E	720	Macdonald R J	1,300
Lefebvre J	876	Macdonald D	570
Lefebvre J A P	500	Macdonald D S (2)	1,345
Legaarden J T	1,400	Macdonald G H	555
Legaarden J T (23)	19,751	Macdonald J	1,660
Legault N (2)	1,050	Macdonald J	2,290
Legault J P	1,380	Macdonald J K	976
Legault L	507,100	Macdonald J A	1,109
Lelièvre A (2)	3,014	Macdonnell B A	2,001
Lemay J A	5,000	MacEwen D M	1,932
Lemay D	3,000	Macfadyen A G	621
Lemieux J A A (2)	2,975	Macgillivray D E	1,347
Lemieux S J	500	Macgillivray R (2)	2,800
Lemire S E	1,104	Macgillivray R F	500
Lentz D	670	Macgregor M	750
Leroux M P	1,833	Macgregor S A	3,610
Lessard M J S (3)	7,959	Macinnis J A (4)	4,585
Lesser J	1,000	Macintosh R A	1,208
Lester D I	570	Mack G	6,310
Levasseur P (2)	1,622	Mackeigan P (3)	2,380
Levesque J	1,500	Mackinnon G P S	900
Levesque B	5,013	Macknight G R	850
Levesque F	700	Maclean D G	1,100
Levett J (7)	6,859	Maclean J F	1,064
Levine P R	1,030	Maclean S J	6,151
Levitt D G	966	Maclellan G W (4)	1,789
Lewers R	850	Maclellan J S	600
Lewis D N	525	MacLennan G S	1,023
Lewis J	2,046	Macleod C	1,540
Lima J	500	Macleod C G	1,270
Lindsay J J E N	1,587	Macleod D	6,408
Lindstein K	1,150	Macleod D	13,800
Lipohar P J (2)	2,066	MacMillan J A	767
Lislois G (2)	3,500	Macnamara J	5,000
Lister B (3)	3,350	Macneil D D	1,860
Livingstone R D (3)	5,199	Macnichol B	2,900
Llewellyn B	300	Macnutt C	950
Lloy M	450	Macphee C	8,670
Lloyd D R	1,400	Macphee M (5)	708
Lloyd D J	1,346	Macrae L	1,500
Locke M	932	Macrae M E	4,000
Lockhart R	2,000	Maddex R D	1,176
Logan J (4)	550	Madere R	709
Logan R J	750	Magee J M A	2,868
Lohnes C	1,782	Mahon G M (2)	500
Lomas L E	1,500	Maiden D K (2)	2,639
Lonsdale T M	650	Mailhot A A	750
Lot G	2,115	Mailloux G J	520
Loveridge T W	2,075	Majoor A (3)	2,656
Lowe G	2,625	Mallory D S	642
Lowrie S A	570	Maloney M	2,380
Lucas D L (2)	1,300	Maloney M	
Lucas R (2)	983	Manning S J (3)	

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Mansfield J.	4,000	McMullen R (2)	801
Manton J I (2)	3,020	McMullin J	3,400
March R	600	McNaughton M F	642
March D (3)	8,857	McNeil P G (2)	752
Margueratt D (2)	770	McNeill W	850
Marin R	500	McNutt D	3,200
Marleau D V (3)	4,480	McPhee J	500
Marquardt D J	1,104	McPherson V A	1,254
Marquis G S	1,643	McQueen P R	1,700
Marriott G H (7)	8,960	McQuillan K	5,000
Marshall F	500	McRiner S H	1,840
Marshall J J A	3,700	Meade D	1,001
Martel E	775	Meadus J R	600
Martell W	2,000	Meehan D	994
Martin C	600	Meehan D	691
Martin F B	1,120	Megeney R	650
Martin W	1,200	Melanson J	519
Martinez-Cerbu P	1,730	Melanson R	500
Mason L	1,200	Menard D C	1,100
Mason J S	630	Mendes H J (2)	16,427
Matheson B A (2)	966	Menini G G	589
Mathie D	2,380	Menzies J E	3,508
Matthews B	500	Mercer D E W	1,386
Matthewson C S (2)	2,962	Mercer D D	2,700
Maunsell J E (2)	860	Mercer D L	1,372
Mayer G C (4)	5,180	Mercer J	20,284
Mayhew M A (2)	4,077	Mercer S J	5,000
Mayo R	600	Merovite J (3)	6,180
Mazerolle J	960	Merz B A (2)	3,504
McAllea D	2,400	Meulenkamp C G	700
McAlister R T	3,800	Meunier F	2,162
McArdle F	1,000	Meurice O	986
McCabe T L (3)	7,808	Michailiuk D N	3,146
McCann T	744	Michaud D (2)	7,650
McCarthy R D	2,100	Michaud J B	560
McCartney J R	850	Michel S	685
McCauley G	1,020	Michelin K	884
McCaw D W	2,800	Mifflin R C	2,310
McClinton B J	1,000	Migus B	610
McComb T	830	Mikkelsen K	3,200
McCormack S A	1,680	Mikkers F	3,200
McCormack C (2)	3,780	Miller B R	600
McCormick T D	900	Miller D A	2,170
McCoubrey L	1,500	Miller H	1,833
McCubbing C	9,500	Miller J	1,000
McDiarmid R	1,284	Miller J E	609
McDonell J L	945	Miller S	750
McEachern G	1,800	Millett G	800
McEwen R	875	Mills C W	890
McGean D	1,807	Mills T	800
McGean D	560	Milot J P R	3,350
McGillivray J E	2,622	Milot J L	12,150
McGillivray K L	1,400	Miner J	4,400
McGinnis T J	1,833	Minifie T	1,250
McGowan W D (2)	2,240	Mintz L T (3)	16,073
McGrath P	1,380	Mintz D D	500
McGrath R M	845	Mirza A	900
McGuire C P	1,390	Misener G	3,880
Mellroy I J	1,000	Mitchell C J	700
McInnis J J	660	Mitchell J	600
McIsaac M F	16,000	Mitchell M	700
McKeen P S	1,346	Mitchell S	1,770
McKinley C M	1,402	Mitchelmore G	4,301
McKinnon E D	1,504	Moffat S E (2)	5,925
McLaren D J (2)	2,386	Moffat B	1,400
McLaughlin D N	2,000	Moffatt K A (2)	1,300
McLean G E (2)	600	Monette J P L	1,120
McLean M A (5)	94,872	Monkman G S	1,463
McLellan P B	1,160	Mont B N (6)	7,664
McLeod F	250	Montague R	884
McManus L G	880	Montreuil J G	520
McMillan D (3)	5,013	Montrose B	6,370
McMillan K (2)	3,354	Moodie S A	552

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Moore N (4)	3,206	Nichol S.	500
Moore R D	4,200	Nicol S.	2,100
Moore R D (6)	11,246	Nield G R	800
Moore R D	6,000	Nielsen A R (2)	2,191
More R L (2)	4,774	Nielsen P	785
Morey G M A	1,300	Nierenhausen D B	800
Morgan P (3)	10,014	Nishiuchi T	600
Morin L (2)	12,197	Noecker B (2)	580
Morin M	2,000	Noel J R D (3)	12,100
Morissette D	800	Nolan R	9,017
Morissette J S	1,225	Nolan W T (4)	2,975
Mork G	1,240	Nolet R	9,017
Morley R G	650	Norrie E J (2)	1,207
Morman A	564	Northrup G S	2,449
Morneault P (2)	6,899	Noseworthy D	1,449
Morris H G	2,380	Noseworthy E	3,100
Morris L E	1,449	Noseworthy F	1,500
Morris R	530	Nundy S (2)	1,170
Morrisey M	2,200	Nystad J	3,763
Morrison M A	1,605	Obbe D	500
Morrison M (2)	5,519	O'Brien J D	4,400
Morrison O (4)	8,092	Obrien D G	1,139
Morry N	3,000	Obrien P L (3)	2,600
Morse R B (5)	6,805	Obrien C	500
Morton J S	1,500	O'brien C	925
Morton K	1,800	O'Donnell M A E	1,500
Moser B	1,693	O'Donnell M	715
Muir A J	1,120	Odonovan D	1,800
Muir K	2,883	Odriscoll L	1,196
Muise J	1,969	Ogden V B L (2)	3,700
Mullen G (2)	1,350	O'Grady M A (3)	575
Mullen S N	4,000	Ohanley A R	2,513
Mullet R H G	600	Ohanley V H	2,205
Muloin D L	2,100	O'Hara J	1,050
Mummery D M	3,220	Ohare N P (3)	7,500
Munn D	1,000	Oleary N	1,400
Munn R	1,971	Oleary N	1,350
Munro G (2)	1,050	Oleary P (2)	1,637
Munro B (2)	710	Olekson L D A	889
Munro M L (5)	6,139	Oliver F P (2)	500
Munroe A G (3)	3,778	Oliver J L	3,938
Murherjee B K	1,100	Olson C (2)	650
Murphy E C	1,545	O'Neill G	2,900
Murphy G	3,000	O'Neill E	600
Murphy J	500	Opalinsky A	900
Murphy J (2)	4,725	Oreilly B (2)	1,827
Murphy R G T	690	Oreilly M C	550
Murray C J (4)	11,850	Orton R A	1,000
Murray D B (3)	3,093	Ostler J	2,000
Musseau D A	1,300	Ostler J	24,840
Muselman P	1,000	Otis M (2)	191
Musteca W J	950	Otis M	926
Myles T	564	Otoole W F	4,599
Myrah R D	1,442	Ouellet G (2)	591
Nadeau J L R	2,160	Ouellette J	1,400
Nadeau C A	5,000	Ouellette Y	12,589
Nadeau J G (2)	5,725	Ouimet P N (12)	1,050
Nadeau J R J (2)	1,782	Owen C	3,900
Nadeau P R	1,318	Page J P P	600
Nadeau T	1,330	Painchaud G	550
Nafekh A	650	Palmer A Z	1,000
Nageleisen R	10,800	Palmer R J	2,300
Neacing D P (3)	6,000	Pandzich M (2)	5,575
Nedvidek M	2,400	Pangs E (4)	2,714
Neild W J	1,600	Papillon M (2)	1,380
Nelson D J (2)	760	Paquet J M A	1,928
Nelson M	751	Paquette E J	600
Nelson W D	920	Paquette J D P	4,500
Neri J	1,000	Paradis B J	600
Nesbit K G (3)	3,780	Paradis J P G	600
Nesbitt M	1,750	Parent A	2,000
Newnham D J	1,000	Parent J	4,000
Newton W	840	Parent J G H A (2)	6,828
		Parent P	600
		Parisen G	600

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 47

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Parisien Y P	1,912	Poland D V	33,500
Park D G (3)	6,000	Poland D V (2)	1,242
Park G J	700	Polegato R P (4)	9,427
Park J	990	Poll D (5)	4,412
Park J R	700	Pommet J R C	2,830
Parker R	2,661	Poole R E	1,000
Parker D J	680	Pope P J	2,660
Parker R	935	Pope S R (2)	7,665
Parker S J (3)	1,230	Porter R W	1,656
Parker T H	600	Posthill H	1,200
Parkinson J	605	Postma B	862
Parkinson K (2)	1,800	Potvin J J M	846
Parrott W (2)	1,233	Pouliot A	2,500
Parsons R	1,380	Poulos S J (2)	3,679
Pascal K	700	Power C	500
Pascal T L	690	Power C J	1,201
Patenaude J A (2)	2,590	Power J	2,000
Paxton R J C (8)	5,586	Power W	1,200
Payeur B M	900	Powers S	832
Payne A D	500	Powers A R	1,930
Payne C P	2,100	Presse J M	1,000
Payne D	1,600	Preston M	1,000
Peach R	1,373	Preston M	500
Pearson N J	570	Price A W	700
Pedersen J R	530	Price L N	1,983
Pedersen K E	650	Prier R H (5)	8,590
Peebles K A (2)	2,600	Proctor B	500
Peet D H	1,540	Pruden K	1,000
Pellan J J J	2,500	Prudhomme M J (2)	8,365
Pelletier J W J	590	Puska R D (3)	2,568
Pelley P (2)	2,907	Pucci R F	1,062
Pemberton J E	2,802	Pulchny M A (2)	2,600
Penley D N (2)	6,183	Purcell V	650
Pennell S	4,963	Purchase R	500
Penney D	1,595	Purdy W (3)	2,382
Penney D M (3)	3,835	Pye D	1,000
Penney H	800	Quigley D	1,400
Penny C	600	Quinn B	913
Pentney B	1,833	Quinn G V (2)	1,758
Perey E (2)	27,213	Quinton G J	500
Perrin C E	1,242	Racicot L B	1,290
Perron J	1,752	Racine J (3)	5,700
Perron R R	3,800	Radtke K	800
Perry B	5,800	Rae K L (2)	1,406
Perusse J R C L	620	Raegele M A (4)	5,116
Pestell L G	4,755	Rainey D	5,000
Petchiny N G (2)	2,300	Ramey S (2)	5,000
Peyton P	15,500	Rancourt J C L	752
Pfander K	2,000	Ranger K	1,200
Philibert J M G	1,995	Rattray W	675
Phillips C	1,548	Ravary A	2,600
Phillips L P	1,242	Rea R	800
Phillips M	131	Rechner P A	3,000
Pickering C	768	Rector I	871
Pickering C	1,040	Redford C A	1,050
Pickering R	680	Redstone C D G	1,500
Piercey R W (3)	5,960	Reed L (12)	10,981
Pile T J (3)	7,850	Reeves C	2,383
Pilon R	500	Regli P (2)	5,066
Pinkney F S	3,780	Reid E (2)	3,779
Pinsonneault J J B	773	Reid W A	1,926
Pinto J	1,200	Reljic A	1,054
Pitcher D L	2,208	Rellinger W	723
Plamondon G	1,576	Rennett W A (4)	3,080
Plante J A J G	1,000	Renwick B B (2)	3,313
Pleau S (2)	550	Reynolds M	963
Plouffe J R G (2)	55,200	Reynolds R	1,200
Plouffe J R G (2)	5,741	Richard J	500
Plumtre J	930	Richard J Y C (3)	3,916
Poirier J P Y P	1,500	Richard M R (2)	2,807
Poirier G	1,481	Richardson J	860
Poirier R W (2)	3,312	Richardson J	500
Poisson R	1,474	Richardsonprage S R (3)	900

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Rideout A	800	Savage L E	1,173
Rideout J	5,071	Savard J N E (5)	7,770
Rideout M P	519	Savoie J M A L	720
Rideout S	800	Savoy S L	781
Rideout S	1,000	Schaus B O	600
Rigden S R	2,960	Schebel S W	2,000
Righetti B J	3,778	Schell D S	4,000
Ring J	600	Schenk A	950
Riopel J E	1,732	Schetzter D M	1,050
Rits P A (2)	2,287	Schmidt R	600
Rivard J P A	697	Schmitke R T	17,930
Robbins T H (2)	2,100	Schnare D (2)	1,183
Roberts E H J	1,370	Schnurr T G (2)	3,535
Roberge L	4,751	Scholtz D C	550
Roberts D J	700	Schouten C	1,200
Roberts S	1,314	Scott D	1,059
Robinson E R (2)	3,080	Scott J	500
Robison W	1,782	Scott J E	690
Roemer P	850	Scott K G (3)	2,310
Rogers C L	1,050	Scott T	3,396
Rogers P (2)	3,312	Scott T M	500
Rogers R J	2,345	Seaward T	4,922
Rohdin E R	2,500	Sebalj D M	2,346
Rollie B	5,000	Séguin J E A M	2,775
Ropp D G (2)	2,240	Sellen L	700
Rose A	550	Senechal J A	966
Rose M L (2)	3,091	Servais J R J	5,000
Rosebush P A	846	Sevigny P	1,575
Ross C J	10,000	Sharp J L	1,518
Ross T	5,000	Sharpe G (2)	600
Ross D	5,800	Sharpe J	1,558
Ross D E	580	Shatford G (2)	1,350
Ross K B	6,000	Shelden M	675
Rossier S (2)	13,117	Shelley J (4)	13,403
Rothmaier A	5,000	Shepard M	1,329
Rousseau J E	2,400	Shepherd C (2)	12,197
Roussin E J	2,710	Sheppard M	1,971
Rowan F	500	Sherman D	500
Rowan T W	1,750	Sherman D	500
Rowe C D	1,054	Shields J (4)	1,385
Rowe D	6,698	Shiels S R	600
Roy J D	2,037	Shiels H R	600
Roy M N	2,601	Shirinin R	800
Roy R (3)	4,160	Shirley L	828
Roy A	700	Shirley G A	910
Roy A (2)	1,000	Shore G E (2)	1,671
Roy J E S (2)	3,122	Shorey G H (2)	550
Roy J M A (2)	3,920	Short J	500
Roy J O B	950	Short J P (2)	775
Royer J R M G	5,167	Shoup W A	705
Rozell K	2,900	Sibbald I	1,644
Ruddock T	3,000	Sibbald R	3,500
Rudolph S J	2,700	Silver F K (2)	2,030
Rueger D	1,242	Simard J D A	6,159
Russell G	1,277	Simister H N	1,465
Russell N	500	Simmons D (2)	2,970
Russell R	4,500	Simoneau K N	911
Rutter W T (2)	3,326	Simonsen J (3)	1,300
Ryan S	8,460	Sinclair G	12,000
Saad K	600	Singcaster F	1,170
Sadler B K	3,000	Singh C	1,104
Sadler R J D	625	Singh I	625
Saladana K J	2,329	Sirois M M	2,625
Saltman W	1,000	Skaalrud W L	950
Sanders A J (3)	6,521	Skelton T	7,865
Sangster A	500	Slack M	850
Sargent P	2,200	Slaunwhite C M	1,575
Sarsons G R	1,400	Sloan D	557
Saunders J	1,000	Sloan P W J (3)	3,208
Saunders G	720	Sloane J	1,638
Sauvé P	1,080	Slunder D	1,768
Sauvé P	5,000	Smardon B	600
Sauvé P	925	Smart T	1,000

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Smith B.....	1,000	Stobbs D M (2).....	1,900
Smith B E.....	2,491	Stone R W (3).....	2,792
Smith B J (2).....	4,976	Stoppford M (2).....	1,650
Smith C.....	600	Store J.....	1,076
Smith D.....	3,700	Storror P.....	1,572
Smith G D.....	1,725	Stowe J.....	636
Smith J A.....	1,833	St-Pierre J D.....	3,000
Smith J A E (2).....	2,028	St-Pierre A.....	919
Smith J F (2).....	1,960	St-Pierre B.....	1,315
Smith M.....	6,684	Strang P K.....	500
Smith M D.....	500	Stratigakos S J (3).....	4,070
Smith M K.....	723	Straty W.....	900
Smith P M.....	1,311	Streber K.....	1,380
Smith P R.....	1,484	Strickland A W J.....	690
Smith S D B (2).....	6,789	Strickland G.....	2,500
Smith V (2).....	1,650	Strickland S.....	500
Smith W.....	3,080	Strocel T.....	1,725
Smyth S.....	1,721	Struck K.....	884
Smyth S (2).....	3,903	Struthers B R.....	500
Sneddon M S L.....	787	Struthers R W (4).....	2,749
Snell M J.....	2,428	Stutt W J (7).....	27,285
Snook A F (3).....	4,526	Stutt W.....	3,903
Snow J.....	635	Suesser U (3).....	6,603
Sobieralski J A (4).....	20,720	Sukey D.....	735
Soble P J.....	2,092	Sullivan M.....	4,436
Sochasky R C.....	1,983	Sullivan P R (2).....	68,140
Soeaert S.....	2,000	Sutton J.....	4,900
Solloway J M.....	3,221	Sutton J W S.....	640
Somerville J F.....	630	Sveinbjornson T.....	605
Sorrel R.....	1,300	Swan M J M.....	1,540
Soule G W.....	1,600	Swantee P.....	950
Souter F C.....	900	Sweeney R.....	1,400
Sparkes T.....	892	Sweetnam J P.....	1,820
Sparks T.....	550	Switzer J C (4).....	2,660
Sparling G.....	2,500	Sword R D (7).....	24,430
Spearns G.....	760	Sykes R (2).....	700
Spears C J.....	1,104	Symonds J A.....	1,330
Spears E V.....	650	Szabo Z.....	650
Spence T.....	3,000	Tabbenor N.....	1,016
Sprang J J.....	1,983	Taillefer J J.....	1,075
Springall M R.....	2,100	Tanner L.....	525
Spuzak R.....	700	Tardif J B G.....	1,000
St-Martin H T (2).....	2,192	Taschereau M J P R (2).....	2,000
Stadnick K H.....	1,228	Tate H M (3).....	2,250
Staley M A.....	2,080	Taylor D.....	900
Standing R.....	500	Taylor E F.....	1,064
Stannars B (2).....	640	Taylor J C.....	1,400
Stansbury J R.....	1,575	Taylor J C.....	1,002
Staples J.....	748	Taylor K L (5).....	30,520
Stares A T (3).....	3,522	Taylor M.....	500
Stark S.....	6,365	Taylor M.....	3,900
St-Denis J F J Y (2).....	14,100	Taylor M.....	1,500
St-Denis L L.....	3,000	Taylor R J (3).....	3,045
Steel I.....	1,000	Taylor R (3).....	2,100
Steele K C (5).....	94,086	Taylor T A.....	950
Stegman G P.....	14,000	Tessier J R.....	2,300
Stegman G P (2).....	2,485	Tessier G.....	1,290
Stephan R W.....	1,479	Theal B E.....	2,100
Stephens R B.....	1,400	Theriault G (2).....	1,520
Stevens E D.....	1,559	Theriault G.....	1,000
Stevenson B D (3).....	3,022	Theriault P.....	850
Stewart G.....	1,009	Therrien L.....	640
Stewart J C.....	2,520	Thibault H P.....	2,380
Stewart I.....	550	Thibeault J.....	600
Stewart J C.....	2,474	Thomas F.....	500
Stewart K P.....	2,800	Thomas F.....	768
Stewart R F (3).....	3,173	Thomas L (2).....	3,672
Stewart S.....	2,385	Thomas M B.....	500
Stewart T M (2).....	2,170	Thomas R.....	600
Stickley L (2).....	2,250	Thomas R S (3).....	9,658
Stiles E C.....	1,701	Thompson I P.....	2,622
Stiven C.....	700	Thompson J P.....	3,000
St-Jacques R.....	700	Thompson M.....	4,982

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Thomson M	1,833	Vienneau S M (2)	3,202
Thornton K	1,279	Viens J Y (13)	14,097
Tighe J (2)	890	Vignola D	1,070
Timmins R	574	Villeneuve B	4,500
Timmons D E	700	Vinden R	600
Tipman J	4,000	Voyer C	4,500
Tobin B (2)	1,850	Vrooman D G (2)	3,470
Todd R	845	Wakefield D S	750
Torfason K	1,697	Wakulczyk M	953
Torpedo C W	2,864	Waldock D	1,752
Torrens D B (3)	3,753	Walker G (3)	2,066
Toussignant G C	2,000	Walker J C (6)	4,836
Toussaint D J L	1,750	Wall R A	1,800
Towns D B	700	Wall W (2)	5,000
Townsend L	20,000	Wall C	555
Townsend L R (2)	2,276	Wall W	500
Tozek M J (2)	3,154	Wallace C J	3,000
Trainor J	500	Wallace R B	1,311
Traven R	1,393	Waller D	1,638
Trefry E	500	Walls R P	2,329
Tremblay J P E	600	Walsh A E	560
Tremblay A J (2)	2,310	Walsh A (2)	1,017
Tremblay D	597	Walsh C P	2,520
Tremblay J	849	Walsh D	1,000
Tremblay J	13,700	Walsh G	650
Tremblay J A B	1,700	Walsh H R	1,000
Tremblay J M A	995	Walsh J	4,500
Tremblay J R M	800	Walsh J	500
Tremblay M	600	Walsh J (2)	2,724
Tripple L (2)	685	Walsh P	881
Trottier Y A (7)	11,337	Walsh P	1,000
Troupe W J	950	Walsh R G	884
Trudel P J	3,000	Walsh S V	828
Tucceri A V M (2)	3,546	Walters D (2)	4,060
Tucker G (2)	1,100	Walton F J (3)	20,600
Tulloch T C	2,070	Walton S	1,585
Turenne D L	1,518	Walz W F	1,983
Turgeon N	5,000	Wansink M A	2,100
Turgeon J S J	1,260	Ward M	500
Turnbull G W	1,000	Ward M J	2,600
Turner S C (2)	2,344	Ward R S	1,500
Turner D	1,533	Wardel L (2)	525
Turner P (2)	4,000	Warford C	1,174
Turniff J J D	1,344	Waring R	1,400
Tuttle J M R	1,311	Warner D A	2,000
Tuttle B S	1,104	Warren K B	1,400
Tymchuk A R (2)	1,400	Washer N J	2,100
Ungieitis V	5,000	Wattie D I	1,300
Upton J G	2,380	Weaver D (3)	729
Urquart I	1,500	Weaver R	500
Usher K J (3)	4,818	Weber G	2,741
Vadon P L	1,913	Weber T A	541
Vahey K D	34,250	Weicker S	1,971
Vahey K D	1,656	Weir J R	4,500
Vaillancourt M J	785	Weisbrot A W (3)	4,929
Vallee J Y M	3,800	Weisman R M L (2)	3,650
Vallee L	2,000	Wells C D	900
Vancampen C	763	Welsby M V	3,525
Vandijk M	1,768	Welykholowa W D (5)	4,785
Vanhoutte R	685	Werner C	2,297
Vanloon D B	5,800	Werner G E	1,139
Vanrooyen O E	2,380	Wescott R	921
Vanveen A (5)	13,842	Westacott D	750
Varga M (2)	3,011	Westlake J	895
Vasey J T	720	Westrop J M (5)	8,698
Vautour C	750	Wheeler R A	6,864
Veino J G	1,394	Wheeler R (2)	7,800
Ventreck A J	900	Whitaker A F	980
Vergie C E	2,370	White L A	1,490
Verran S F	16,920	White A	2,000
Verreault J P M (2)	1,194	White H T	550
Verville J D M	700	White R L	828
Vezina J B M	2,279	Whitennect K	560

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Whitticase R	575	NATIONAL REVENUE	
Whittier S	950	Customs and Excise	
Wicks G J	4,700	Bastasic I	20,408
Wight R	9,252	Bede S A	615
Wilcox D	700	Brown K	4,306
Wilcox R J	1,387	Dunville G	1,700
Wiley G	1,500	Dwyer K	872
Wiley R W J (3)	5,017	Hayre D	771
Willerton K G	1,339	Kennedy B	500
Willerton R R	2,500	Mathews K	768
Willford B	751	Parenteau A	1,130
Williams T L	3,700	Patry R	4,035
Williams D R	3,500	Sheehan D	600
Williams D R (2)	5,890	Advances under \$500 (23)	4,322
Williams E F	1,575		40,027
Williams J M C (3)	971		
Williams R G	2,139	Taxation	
Williams S	1,400	Ackerman B	1,000
Williams S	4,500	Arpin S	700
Williams T	564	Bain S	700
Williamson G R (4)	5,881	Beaton D	750
Willis C N (2)	600	Bentley S	1,985
Williston A	1,600	Bouchard C (3)	2,100
Wilson T (2)	8,229	Brothers M	915
Wilson A R	2,404	Brulé L	1,500
Wilson J	1,500	Burwash Landing (2)	1,200
Wilson J K (5)	4,197	Campbell A	500
Wilson M	1,000	Canadian Sawmill (2)	960
Wilson P	3,942	Cha B (2)	640
Wincey H	655	Chisholm M	500
Window G	602	Cliche N	1,130
Winfield G P (2)	2,188	Coastline Cedar (4)	2,440
Winker R A	6,153	Cordell J	500
Wiseman K	1,044	Cowan G (2)	1,076
Wiseman M M (2)	1,937	Cunningham W (3)	700
Wissler G A	1,035	Dearin J	1,000
Wityshyn E C (2)	900	Dempster D	675
Wohlgenuth C F	2,100	Desmeules S	700
Wong A	1,998	Destination Ski Rentals (2)	640
Wong P	3,800	Dodge D (2)	570
Wood D W	1,610	Eurotech Motors (2)	640
Wood P	1,242	Follet C	1,295
Woodhouse F	1,187	Fries J W (2)	640
Woods E	550	Fulton W	1,500
Woods S	800	Gendreau L	550
Woolsey R	1,792	Gouin C	1,589
Worbets R W (2)	3,462	Hancock W	770
Worr W	500	Hoffart G	540
Wright R	1,121	Horsley K (2)	2,247
Wright S P (2)	1,270	Jackson M	1,150
Wuemenberg M (4)	6,471	Jeffrey S A	1,600
Wulf R T A	2,000	Jeffreys H	1,755
Wylie R G	548	Johnston C (2)	1,000
Wynnyk P F	1,500	Jolicoeur M	1,996
York D (2)	5,201	Juma N	2,236
Youden L J M	1,239	JWSG (2)	3,000
Young P G	3,200	Keays G	600
Young C	4,000	Keirstead D (2)	673
Young H G F	1,050	Krokoszynski C	700
Young K	4,231	Laforest L (2)	1,400
Young R A	3,000	Large R	1,000
Young G	670	Law Society of Manitoba	639
Zajaer D N	600	Lawson L	1,000
Zandbergen J W J	1,200	Leblanc S	500
Zatychech P A	5,200	Lichtman J	916
Zell C L	1,220	Lim J Y C (2)	520
Zimmermann M	2,096	Logan L	600
Zurakowski J	1,800	Ma S	547
Zvanitajs J	600	MacDonald J	600
Advances under \$500 (1,698)	365,857	Maher L	564
		McCarthy J (2)	640
		McKeenens Softwood	500
	7,921,926		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Merritt J	500	PRIVY COUNCIL	
Minister of Finance	500	Department	
Montanti M	600	Advance under \$500 (1)	102
Moore C	825		
Nadeau F	800		
Personal Property Registers	1,500		
Petersen M	650	Canadian Transportation Accident Investigation	
Pineault B	600	and Safety Board	
Poirier M	700	Abbott D L	600
Power N	770	Ablitt P H	550
Prasad J	5,130	Allinson A	600
Prodor J (2)	4,999	Bears R	500
Raychaudhuri B J (2)	606	Bickford R	550
Regan C	875	Binnema G	550
Sachvie C	870	Boggs E L	1,000
Sandover B (2)	500	Borden D E	600
Scott E (2)	1,500	Brunet Z	2,000
Sheriff of Mingan	1,000	Coomber A	500
Sheriff of Dufferin (2)	15,000	Cumming D	500
Sheriff of Peel	10,000	Cunningham M G	500
Sheriff of Battleford (2)	550	Darby C S	500
Sheriff of Chicoutimi	1,000	Dennis B	500
Sheriff of Iberville (3)	1,300	Gehring J L	1,000
Sheriff of Joliette (3)	2,700	Gerden V	500
Sheriff of Kamouraska	1,000	Gordon K R	500
Sheriff of Laval (2)	1,531	Griffith T H	1,000
Sheriff of Metro Toronto	2,500	Hannah J M	500
Sheriff of Montreal (11)	7,520	Heath G E	600
Sheriff of Parry Sound	700	Hildebrand P	500
Sheriff of Quebec (4)	5,700	Holbrook G	500
Sheriff of Rimouski	1,000	Kemp W R	600
Sheriff of Roberval	700	Kosmider K	550
Sheriff of Saskatoon (2)	1,100	Lawson D	550
Sheriff of Terrebonne (2)	1,250	Lemire S	500
Simonds F	535	Lewer J L	1,000
S M A	547	MacNeil H M D	2,000
Smith R	600	Maltais R	500
Snow J	550	Marcotte Y	1,000
Sovran L (2)	2,070	Nelles K	1,000
Spencer F	884	Newcombe R	550
St-Onurs D	650	Poire L	1,000
Taylor S	6,950	Rosenboom G	1,000
Tolton G	500	Smith T	500
Treasurer of Ontario	1,000	Stants J W	2,000
Tremblay L	1,000	Storey T E	550
T S Engineering	2,500	Stratton B K	500
van Werkovan J (2)	500	Tsuji W	600
Vanmart J	630	Ulrich L	600
Watson A	5,987	Vitt R	500
Watson A	600	Whalen K	500
Watters P	510	Worden D	550
Willis K (2)	1,450	Wozny T	1,000
Witzel D (2)	3,400	Yanik L	600
Young C	850	Advances under \$500 (52)	16,775
Young R	62,935		49,475
Advances under \$500 (234)	227,912		
	267,939	Chief Electoral Officer	
		Atkinson H	4,743
NATURAL RESOURCES		Baillie J	14,319
Department (Energy, Mines and Resources and Forestry)		Champ E	5,247
Allam M M	1,672	Duiker P	3,250
Boisvert P	2,044	Forrest L	5,237
Lavergne J	1,481	MacAuley J	500
Pelletier D	4,984	McArthur J	6,328
Advances under \$500 (10)	796	Wilson S	6,032
	10,977	Advances under \$500 (3)	173
			45,829
			95,406

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
PUBLIC WORKS AND GOVERNMENT SERVICES		Malone K.	600
Department (Public Works and Supply		McArdie L.	713
and Services)		McCord F.	650
Arnold J.	2,000	McKnight J.	4,020
Artuso L.	2,000	Mills M.	800
Ash R.	3,000	Mollon A M (3)	4,900
Bagnall A.	500	Morrin M.	800
Beauchamp L.	500	Mott D.	600
Beaulieu J.	2,000	Nikel P.	560
Behamdouni H.	6,340	Nikolie L.	2,057
Belle-Isle B.	700	Noh J.	1,309
Bender D.	600	Paquette N.	500
Berlanga C.	800	Paquette R.	2,000
Boily R.	700	Payer J.	500
Bouchard D.	2,000	Pilon J.	500
Boutin F.	500	Pingel V.	1,000
Bozzi L.	500	Power W K.	3,330
Brazequ F.	1,500	Prong B.	713
Burse D.	500	Quintal A.	500
Causaubon R.	500	Rayner D.	500
Cavanagh D.	713	Reed D G.	500
Ceppi C.	800	Ritchie S.	2,344
Chamberland F.	2,000	Saharov I.	6,000
Comeau R.	500	Sauvageau L.	1,000
Cote J.	1,000	Situ M.	11,000
Courtois R.	500	Stechyson B.	950
Crête R.	500	St-Jean M.	500
Dabelle D.	800	St-John L.	500
D'Aoust J.	500	Suk ku L.	1,237
Dekker H.	750	Sullivan D.	12,763
DeLacroix J.	2,500	Surette K.	1,000
Delaney D.	500	Tait T.	500
Dempster M.	750	Terrence B.	4,150
Didham K.	600	Thiboutot J.	500
Dubois R.	750	Troula S.	900
Ducharme A.	600	Vesca D.	757
Dunlap M.	5,640	Viau M.	500
Dupuis R.	500	Vinblad D.	965
Duval J.	10,000	Water M.	500
Fan E.	4,500	Welch W.	713
Farrall D M.	500	Wiggin T.	945
Fauson-Arsenault C.	500	Wilson K.	800
Feltham J.	500	Wyonch B.	1,375
Ford F.	500	Young K.	1,500
Fortin S.	1,000	Young L.	1,237
Freeborn A.	1,000	Advances under \$500 (199)	36,110
Gagné R.	2,000		218,377
Garton J.	650		
Gauthier Dallaire L.	500	SOLICITOR GENERAL	
Gervais R.	500	Department	
Girard A.	1,500	Advances under \$500 (2)	707
Gravel R.	1,800		
Grindell G.	500	Correctional Service	
Haddad-Luthi G.	1,000	Cockburn B.	2,266
Hampton D.	650	Cheung K.	1,800
Henry K B.	1,000	Philipchuk K.	1,000
Hurcombe S.	1,400	Sweeney D.	1,000
Jackson J.	2,000	Advance under \$500 (1)	30
Kaminiński A.	2,463		6,096
Kiriloff N (5)	3,300		6,803
Kluke K.	500		
Labelle S.	500		
Lamy R.	600		
Landry M.	2,000		
Langlois C.	12,690		
Leblanc B.	823		
Leblanc D.	700		
Lee R.	1,760		
Mailhot J.	700		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
TRANSPORT		Gilbert L N	2,400
Department		Godlein G	5,297
Abram A	933	Goodman L	754
Allaire G	1,000	Goossens R	2,244
Allen J	2,046	Gordon L	1,200
Alston D	1,390	Goulet R	1,800
Amos L	4,200	Graham G	585
Arbuckle F	538	Gray D	500
Bachinsky P M	1,128	Grégoire M	1,400
Barnes R D	1,000	Haines R	633
Barr A	1,679	Hall L	1,000
Baxter J	625	Hamilton E	2,000
Beaudoin C A	860	Harton Y	1,000
Beech J	5,288	Harvey T	1,600
Berneche C	1,000	Haywood M	2,000
Bessie M	882	Hegstrom D W	500
Biccum K	1,000	Henson G	1,000
Blew A	809	Hill J	607
Bolton R J	500	Hirsch W	3,500
Bombardier R	1,400	Hodge B	1,235
Boulay D	1,500	Hole R	1,056
Bourassa Y	5,560	Howie G	729
Bourgeois J	839	Hughes R	2,040
Breland E	1,795	Hurnard C	2,100
Brown D	563	Hyde L	719
Bryant J H	906	Ibey R	1,763
Bryant R	827	Isabel M	678
Buchanan D	1,402	Ivans G	889
Burdett J	550	James R P	650
Burke S	11,402	Johnson W	618
Cameron D	5,250	Jolivet N	716
Chadwick S	795	Kautz G	1,299
Chinnery D	1,341	Keil A	500
Chubaty W J	900	Knee D	550
Colette L	1,800	Kolody S	767
Collinge A	1,777	Kondziela P	790
Comeau K	800	Larochelle P	2,739
Connor P	700	Larose L	900
Cope S	635	Laurent J	1,500
Corbeil M	700	Lefebvre M	4,496
Côté L	700	Leonard L	2,000
Critch D	5,362	Lessard W	713
Cunningham F	1,481	Leung L	1,673
DeFoy Y	609	Lewis B	3,213
DesChênes Y M	1,500	Lick G	1,000
Desmarais J	950	Lightfoot B	2,234
Desnoyers C	1,700	Linkletter M	625
Dixon B	1,000	Lynchuk A	691
Doerksen G	1,622	Macdonald B	6,096
Dressler D	1,452	Macdonald D	600
Dyrland D	2,246	Macdonald F	2,453
Egleston J	2,464	Maccomb R	960
Ellison K	1,600	Manthorpe T	1,200
Eriksen J	1,960	Marion J D	500
Eriksen J	2,584	Mark R	700
Ettie K	700	Marshall G	700
Evertoski A	700	Marshall H	700
Fahlgren D	1,630	Mayo G	6,255
Fenton R G	975	Mcdougall G	3,500
Ferland C	1,430	McFadden J	588
Finnerty W	650	McGinnis D	600
Fitchie S	1,286	Mcgrath	600
Frazer A	600	McGuigan T J	1,299
Fugger F	698	McLarty A	500
Fulligno R	7,333	McLaughlin K	1,601
Galliot M	709	McLellan P	500
Gauthier D	3,754	McNab D	1,137
Gawiuk W J	650	McNenly H	800
Gegg J	1,200	Mercredi L	2,700
Gies P	1,097	Merritt D G	760
Gilbert D	2,000	Mickanuk M	1,530
		Milne K	2,075

Accountable advances—Concluded

Details of accountable advances outstanding as at April 30, 1995—Concluded

Name	Amount	Name	Amount
	\$		\$
Milne K	1,150	Suchodolski S	944
Moody K	2,500	Sullivan K	1,600
Morrison E	3,500	Surgenor L	1,850
Mrazek E	507	Switzer R	650
Munroe D	900	Thompson K	562
Murgatroyd N	1,200	Thompson L	8,988
Murray R	1,622	Tripp L	797
Murray S	550	Trottier J	700
Mussell J	769	Tuomi B	1,619
Nye R	558	Tziklas P	1,960
Oconnor K	653	Valiquette L	963
Oltmanns D	6,172	VanLange b	1,600
Paquet R	1,000	Wan C	734
Parkinson C	600	Warcimaga T	1,740
Philips D	838	Weatherly J A	1,871
Pictou C	2,000	Wehrle S	1,664
Pittman J	952	Westwood D	500
Plamondon J	657	Wheeler A	2,500
Plonkowski J	2,000	Wheller A	2,000
Prosser B	1,800	Whenham G D	850
Proulx R	1,890	Wilkins C	2,300
Pryor R	1,377	Wyborn G	606
Reid D	642	Yearwood C W	500
Repay J	814	Advances under \$500 (339)	55,088
Restall W	696		391,719
Robinson C	750		
Robinson D	823	National Transportation Agency	
Rouse R	500	Gravelle M J (2)	590
Runtz E	535	Advances under \$500 (6)	283
Russell C	1,259		873
Russell C	3,300		392,592
Ryan S	1,500		
Sadoway B	558	TREASURY BOARD	
Sandau L	800		
Saunders J	2,506	Secretariat	
Sauve D	1,300	Allan M	1,705
Sawatsky D B	1,227	Lafrenière R	771
Scarlett E	500	Advances under \$500 (5)	922
Scarlett E	831		3,398
Schweers G	1,000		
Shannon S A	569	VETERANS AFFAIRS	
Silverthorne D	970		
Skala T	2,890	Department	
Skinner L	2,100	Clorey D	4,500
Skolseg C	2,100	Cormier R	1,000
Sletten R	1,264	Folland R	500
Smid J	1,440	Neault S	500
Smith J	629	Sluggett J	560
Spencer E	898	Wick R	500
Steele J	4,016	Advances under \$500 (5)	1,202
Stefaniuk B	1,177		8,762
Stenberg L	625		
Stutter C E	1,500		

NOTE: Whenever more than one (1) advance was made to an individual, the total number of these advances is reported in brackets adjacent to the name of the individual.

(1) Because of the worldwide diversity of the Department of Foreign Affairs and International Trade's operations, included in this figure are outstanding accountable advances some of which are in doubt because of employees' assertions that they have settled. These cases may involve accounting errors by Missions, missing/lost claims and claims in transit. Also included are cases where recovery action has already been initiated.

Losses of money and public property

Note: Information on losses of money and public property is required by section 79 of the *Financial Administration Act*.

Losses of revenue due to fraud or willful misrepresentation—Discovered or detected in 1994-95

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL REVENUE					
Customs and Excise					
Losses of revenue as a result of embezzlement (fraudulent claims related to the GST) on the part of an employee.....	1	2,821,012	692,664	1,648,702	479,646
Losses of revenue due to fraud or willful misrepresentation ⁽¹⁾					
Taxation					
Losses of revenue due to fraud or willful misrepresentation ⁽¹⁾					

⁽¹⁾Systems in existence cannot provide information.

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1994-95

Brief description of loss	Charged to 1994-95 Vote	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
ATLANTIC CANADA OPPORTUNITIES AGENCY					
Department					
False or fraudulent claims for grants and contributions		59,821		47,496	12,325
CANADIAN HERITAGE					
Department (Communications)					
Theft of receipts at Fort Chambly	30	32		32	
Theft of receipts at Fort Smith	30	48		48	
Theft of receipts at Riding Mountain National Park	30	684		684	
Theft of receipts at Banff National Park	30	3,762		3,762	
Theft of receipts at Hot Springs Enterprise (2 cases)	30	4,831		4,831	
National Film Board					
Theft of receipts in the Moncton regional office	120	423		423	
Theft of receipts in the Toronto regional office	120	40		40	
CITIZENSHIP AND IMMIGRATION					
Department (Secretary of State)					
Loss of petty cash	15	130	10	120	
Cashier shortages	15	134		134	
Cash bond shortages	15	3,200		3,200	
Transportation loan shortage	15	165		165	
Fees not collected	15	500	60	440	
Counterfeit receipt	15	200		200	
Destruction of cash receipt	15	142		142	
Theft of travellers cheque	15	750			750
ENVIRONMENT					
Purchase of personal items on MasterCard by employee on assignment from Parks Canada to Prairie and Northern region	1	587	587		
Theft of taxi cabs at les Terrasses de la Chaudière, Hull, Québec	1	82		82	
Theft of travelers cheques, Place Vincent Massé, Hull, Québec	1	15,700		15,700	
Loss of Government Telecommunications Agency telephone card	1	15,008		15,008	
Theft of petty cash at Fraser Basin Management Board office in Vancouver	1	131		131	
Loss of hospitality advance, Burlington, Ontario	1	208			208
Loss by custodian of petty cash (accidental)— Saskatchewan office	1	100	100		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department (External Affairs)					
Receipts of counterfeit notes by missions	1	676		676	
Theft of immigration, mission visa/consular funds	1	176,857			176,857
Theft of money, mission funds	1	4,935	4,193	742	
Loss of passport receipts	Statutory	626	263		363
Loss of immigration, mission visa/consular funds	1	2,812		72	2,740
Loss of money, mission funds	1	1,328		1,328	
Loss of petty cash advance funds	1	384	250		134
HEALTH					
Department (National Health and Welfare)					
Cash receipts	1	2,883			2,883

Losses of money and public property—Continued**Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1994-95—Continued**

Brief description of loss	Charged to 1994-95 Vote	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT					
Department (Employment and Immigration)					
Theft—Social Insurance Number replacement fees receipts (from the cash box):					
Brampton Main CEC	1	47	47		
Theft of petty cash funds—Barrie Client Service Centre (Income Security Program)	1	50		50	
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior CITC (under investigation)	10	50,000			50,000
Allegation of misappropriation by contractor for North Simcoe Community Futures/Industrial Research Development Institute (under investigation)	10	300,000			300,000
Loss of standing travel advances	2	276		276	
Loss of loan receipts	1	100		100	
Theft of petty cash at Kelowna Labour Office	15	42		42	
Loss of petty cash at CEC New Westminster	5	10		10	
Loss of cash at CEC Howe Sound	9	100		100	
Loss of cash at CEC Coquitlam	9	10		10	
Fraudulent claims for benefits:					
Family allowances	Statutory	3,690			3,690
Old Age Security	Statutory	1,076,882	52,588		1,024,294
Canada Pension Plan	Statutory	554,947	26,027		528,920
Unemployment Insurance Benefits obtained by fraud		155,339,711	46,573,016	3,527,974	105,238,721
False and fraudulent grants and contributions claims:					
CEC Roberval	1	11,960	375		11,585
Recovery—Quebec	1	250		250	
Hull	15	57		57	
Montreal/Downtown	5	144		144	
CEC Hull	5	20		20	
CEC Jonquière	5	56		56	
CSR St-Léonard	25	50		50	
Réseau Outaouais	5	79		79	
Theft of Social Insurance Number replacement fees receipts:					
CEC Montreal/Atwater	30	40		40	
CEC Hull	30	160		160	
Theft of unemployment insurance overpaid refund receipts:					
Recovery—Quebec	30	70		70	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Unauthorized telephone charges—					
Headquarters region	1	255	255		
Theft of petty cash—Headquarters region (2 cases)	1	180			180
Fraudulent travel claim—Manitoba region	5	82			82
Fraudulent claims for social assistance payment—					
Saskatchewan Region (3 cases)	5	8,632	1,352	1,912	5,368
Loss of trust funds—Alberta Region	5	2,755			2,755
Theft of petty cash—Northwest Territories region	5	10		10	
INDUSTRY					
Department (Industry, Science and Technology and Consumer and Corporate Affairs)					
Loss of receipts		1,500		1,500	
False of fraudulent claims for small business loan guarantees:					
Larry Day	Statutory	38,131		38,131	
Nubody Works	Statutory	24,390		24,390	
National Research Council of Canada					
Loss of petty cash	5	244		244	

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Charged to 1994-95 Vote	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
JUSTICE					
Department					
Long-distance telephone charges	1	425	425		
NATIONAL DEFENCE					
Department					
Discrepancy in money held by cashier CCUNDOF Ziouani	1	132	132		
Discrepancy in money held by cashier 7 Wing Ottawa	1	1,100			1,100
Theft of advance from member's vehicle 7 Wing Ottawa	1	2,500	2,500		
Theft of advance from member's hotel room 7 Wing Ottawa	1	2,500	2,500		
Theft of advance from member's quarters 7 Wing Ottawa	1	300	300		
Discrepancy in standing advance CFSU (E) Selfkant	1	766			766
Discrepancy in bulk claim advance 7 Wing Ottawa					
412 Squadron (2 cases)	1	2,772			2,772
Discrepancy in bulk claim advance 18 Wing Edmonton	1	100			100
Discrepancy in standing advance 17 Wing Winnipeg	1	200			200
Discrepancy in money held by cashier 17 Wing Winnipeg	1	30	30		
Discrepancy in standing advance CANSUP Elmendorf	1	1,096			1,096
Discrepancy in a standing advance CDLS (W) (3 cases)	1	3,460			3,460
Discrepancy in money held by cashier CDLS (W)	1	3,354			3,354
Discrepancy in standing advance 8 Wing Trenton	1	1,223			1,223
Discrepancy in money held by cashier CCUNPROFOR	1	288			288
Discrepancy in money held by sub-cashier CFSU (E) Selfkant	1	2,929			2,929
Cashier shortages: total gross shortages	1	62,058		62,058	
NATIONAL REVENUE					
Customs and Excise					
Personal telephone expenses	1	127	80	47	
Theft of revenue	1	1,925	1,059	866	
Various losses in the working capital	1	125		125	
Stealing of cash in employee's vehicle	1	60			60
Theft of receipts (6 incidents)	1	98,434	1,059	7,457	89,918
Theft of petty cash	1	95		95	
Falsified and fraudulent travel and relocation claims (2 incidents)	1	1,262	400	420	442
Taxation					
Cashier shortages: (gross shortages: \$3,397; gross overages: \$1,058)	15	2,339		2,339	
Theft of revenue	15	3,340	1,460	1,880	
Miscellaneous losses of cash not attributable to wrongdoings	15	151		151	
Personal use of long distance services	15	3,702	1,992		1,710
NATURAL RESOURCES					
Department (Energy, Mines and Resources and Forestry)					
Misuse of Government funds	1	22,250	22,250		
Theft of receipts		16,248	15,526		722
PRIVY COUNCIL					
Chief Electoral Officer					
Theft of petty cash at the Electoral Boundaries Commission for Nova Scotia	Statutory	144		144	

Losses of money and public property—Continued**Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1994-95—Concluded**

Brief description of loss	Charged to 1994-95 Vote	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department (Public Works and Supply and Services)					
Theft of petty cash	20	113		113	
Theft of travel refund	20	179		179	
Theft of petty cash	Statutory	245		245	
Theft of petty cash from District 1	4	300		300	
Petty cash shortage due to poor procedures	31	289	289		
Break-in at Crown Assets Distribution, cash stolen	35	2,729		2,729	
Theft of petty cash	12c	158		158	
Theft of travellers cheques at the cashier's office along with unauthorized payments	20	6,079	807		5,272
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques, unemployment insurance benefit warrants and Bank of Canada cheques—					
Forged endorsements (17,491 cases)		5,023,402	4,904,221	119,181	
Irregular endorsements (502 cases)		209,982	200,809	9,173	
Not endorsed (558 cases)		260,781	217,121	43,660	
Others (1,633 cases)		677,859	663,697	14,162	
Departmental Bank Accounts—					
Forged endorsements (1 case)		31	31		
Others (2 cases)		875	875		
SOLICITOR GENERAL					
Correctional Service					
Loss of petty cash	15	686		686	
Theft of petty cash	15	39		39	
Theft of petty cash (CORCAN Revolving Fund)	Statutory	141		141	
Loss of inmate trust fund money	15	151		151	
Loss of inmate trust fund money (2 cases)		1,515	1,365	150	
Theft of gift certificates	15	510		510	
Royal Canadian Mounted Police					
Loss of fingerprint account money	1	320			320
Loss of receipts	1	20		20	
Theft of money from prisoner's effects	1	200			200
Loss of unit standing advance	1	1,714			1,714
Cashier shortage	1	80		80	
TRANSPORT					
Department					
Theft of petty cash	1	363		363	
Theft at Saskatoon Airport Parking Kiosk		25,700		25,700	
VETERANS AFFAIRS					
Department					
False or fraudulent claims for War Veterans Allowance benefits		120,906	3,900	57,779	59,227
Forged or fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee		54,146	96	52,995	1,055
Fraudulent claim for Veterans Independence Program		1,000			1,000
Misuse of long-distance telephone lines		320	320		
		164,338,377	52,702,367	4,095,227	107,540,783

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department (Agriculture)				
Theft of computer equipment and software	144,673		144,673	
Theft of equipment at the Thunder Bay Experimental Farm	3,100		3,100	
Theft of audio-visual equipment	1,389		1,389	
Theft of mail cart	480		480	
Theft of picnic tables	1,000		1,000	
Theft of tools	206		206	
Theft of air conditioners	2,300		2,300	
Theft of light fixtures and bulbs	1,000		1,000	
Theft of cellular phone	599		599	
Theft of departmental vehicle	16,500		16,500	
Damages (vandalism) to departmental vehicles	3,005		3,005	
Damages to two irrigation pumps at the Harrow Research Station	1,881		1,881	
Damages to windows at the Harrow Research Station	528	528		
Damages to lamp posts in parking lot	10,000		10,000	
CANADIAN HERITAGE				
Department (Communications)				
Theft of computer equipment	8,000		8,000	
Theft of signs	1,870		1,870	
Theft of all terrain vehicle	8,900		8,900	
Theft of bicycle, sleeping bag and tent	725		725	
Theft of microcomputers and related hardware	4,703		4,703	
Theft of telephone equipment	449		449	
Theft of power tools	2,384		2,384	
Theft of lawn/landscaping equipment	5,589		5,589	
Theft of audio visual equipment	2,378		2,378	
Theft of security equipment	295		295	
Theft of survey equipment	2,800		2,800	
Theft of diving equipment	619		619	
Theft of laptop computer	2,600		2,600	
Break and enter in vacated building and theft of long distance phone services	755		755	
Destruction of two safes	2,000		2,000	
Theft of video camera, television, VCR, and other miscellaneous equipment	3,600		3,600	
Theft of Warden equipment	1,700		1,700	
Theft of generator	1,275		1,275	
Theft of grinder	260		260	
Theft of Notebook computer, fax/modem card, network adapter card and portable printer	6,467		6,467	
Theft of Digital 486 computer, keyboard and monitor	2,584		2,584	
Theft of Toshiba laptop computer	4,107		4,107	
Theft of camera	340		340	
Theft of answering machines	240		240	
Theft of Comaq notebook computer	5,278		5,278	
Theft of calculators	255		255	
Damages due to vandalism	24,680		24,680	
Theft of tools	701		701	
Theft of fire extinguishers	260		260	
Theft of two mannequins	400		400	
Theft of shingles	250		250	
Theft of a bayonet	150		150	
Theft of clothing	28		28	
Theft of portable radio	1,000		1,000	
Theft of a Topofil Metrian	300		300	
Theft of handcuffs	35		35	
Theft of gasoline	15		15	
Theft of first aid kits	690		690	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of equipment	4,635		4,635	
Theft of locks	300		300	
Theft of oak tree	11,000		11,000	
Canadian Radio-television and Telecommunications Commission				
Theft of laptop computers	4,000		4,000	
National Archives of Canada				
Theft of computer equipment	6,500			6,500
National Film Board				
Theft of laser printer II NTX and computer case	5,000		5,000	
Thefts of tape back-up Dynatech 2.6 GIG	2,020		2,020	
Theft of Apple hard disk	3,235		3,235	
Theft of tapes	362		362	
Theft of various supplies	103		103	
Theft of Macintosh SE computer and hard disk, keyboard and mouse	5,053		5,053	
Theft of Sony Hi-8 camcorder	3,702		3,702	
National Library				
Sound equipment	1,400			1,400
Public Service Commission				
Theft of laptop computer and related equipment	6,210		6,210	
CITIZENSHIP AND IMMIGRATION				
Department (Secretary of State)				
Theft of fax machine	1,500		1,500	
Theft of VCRs	1,000		1,000	
Theft of computer software	2,000		2,000	
Theft of computer hardware	8,200		8,200	
Theft of cellular phone	700		700	
Theft of laptop computer	6,700		6,700	
Loss of computer software	1,600		1,600	
Loss of computer hardware	1,728		1,728	
Loss of laptop computers	54,550		54,550	
Loss of modem	250		250	
Loss of laser printer	900		900	
Loss of CD-ROM	2,000		2,000	
Immigration and Refugee Board of Canada				
Theft of laptop computers	9,600		9,600	
Theft of fax modem	235		235	
ENVIRONMENT				
Theft of computer and computer equipment (include laptop)	124,200		124,200	
Theft of office equipment	550		550	
Theft of miscellaneous items	40		40	
Theft of a 4KW diesel generator	4,000		4,000	
Theft of one cellular phone	3,357		3,357	
Theft of Microtox 500 analyzer	23,500		23,500	
Theft of truck's winch and bumper	1,200		1,200	
Theft of Toshiba laptop computer—Ontario region	4,228			4,228
Theft of Mitsubishi cellular phone—Ontario region	1,035			1,035
Theft of 14ft aluminium boat (cresliner)	1,000		1,000	
Theft of 4 flow meters	2,000		2,000	
Theft of clothing	910		910	
Theft of case, shipping	215		215	
Theft of dissolved oxygen meters	3,031		3,031	
Theft of camera and binoculars	499		499	
Theft of tagline	127		127	
Theft of gauging station equipment	1,619		1,619	
Theft of outboard motor	1,500		1,500	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
FINANCE				
Department				
Theft of personal computer.....	8,985		8,985	
Auditor General				
Theft of microcomputers.....	58,986		58,986	
Federal Office of Regional Development-Quebec				
Theft of postal scale—Sherbrooke Office.....	500		500	
FISHERIES AND OCEANS				
Department				
Theft of boats, outboard motors, trailers, drive leg.....	29,546		29,546	
Theft of computers and computer equipment.....	44,699		44,699	
Theft of microwave.....	688		688	
Theft of office equipment and supplies.....	1,368		1,368	
Theft of radio equipment, video camera and accessories.....	8,690		8,690	
Theft of tools and equipment.....	50,071	1,125	48,946	
Theft of tractor.....	2,630		2,630	
Theft of vehicles and accessories.....	25,523		25,523	
Theft of vessel and contents.....	119,086		119,086	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department (External Affairs)				
Theft of audio visual equipments.....	795		795	
Theft of portable cellular telephone.....	1,300		1,300	
Theft of laptop computers and peripherals.....	27,598		27,598	
Theft of microcomputers and peripherals.....	7,464		7,464	
Theft of vehicles.....	54,800		54,800	
Vandalism to vehicle.....	14,300		14,300	
Canadian International Development Agency				
Loss of food aid due to theft.....	21,283	21,283		
HEALTH				
Department (National Health and Welfare)				
Theft of NEC laptop computer.....	5,000		5,000	
Theft of Pentax K1000 camera.....	400		400	
Theft of Vivitar lens.....	200		200	
Theft of Vivitar 283 flash.....	150		150	
Theft of inspection instruments.....	1,050		1,050	
Theft of Spectra camera.....	150		150	
Theft of tool box.....	400		400	
Vandalism to cars (9).....	1,481		1,481	
HUMAN RESOURCES DEVELOPMENT				
Department (Employment and Immigration)				
Theft of microcomputer equipment.....	533,942	2,200	531,742	
Theft of TV-VCR (Kitchener CEC).....	1,238		1,238	
Theft of camcorder—Tripod (Kitchener CEC).....	1,836		1,836	
Theft of Cellular Phone (Scarborough CEC).....	377		377	
Damages to furniture as a result of theft in Ontario.....	1,139		1,139	
Theft of COMPAQ CONTURA 3/20 laptop.....	2,017		2,017	
Theft of survival kit.....	400		400	
Theft of Sharp Electronic Organizer.....	350		350	
Bomb threat in Alberta.....	3,600		3,600	
Break and enter in Alberta.....	1,300		1,300	
Theft of computer equipment—Break and enter in Alberta.....	100,000		100,000	
Vandalism—Vehicle in Alberta.....	1,000		1,000	
Vandalism/mischief—Buildings in Alberta.....	1,000		1,000	
Theft of computers in Quebec.....	178,674		178,674	
Theft of printer in Quebec.....	4,218		4,218	
Theft of computer—5 modems in Quebec.....	3,547		3,547	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of computer, video and television in Quebec	4,800		4,800	
Vandalism—Building (windows) in Quebec	1,250		1,250	
HPiII Laser printer stolen (Langley CEC) in BC	600		600	
Loss of cellular phone (2) in BC	300		300	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of microcomputers (Headquarters, Manitoba and Alberta Region)	16,855	4,379	12,476	
Theft of telephone equipment (Headquarters, British Columbia Region)	1,870		1,870	
Theft of technical equipment (Headquarters Region)	726	376	350	
Theft of computer equipment (Headquarters Region)	700		300	400
Theft and vandalism of an all terrain vehicle (Yukon Region)	5,936		5,936	
Theft and vandalism of snowmobiles (Yukon and Northwest Territories Region)	16,580		16,580	
INDUSTRY				
Department (Industry, Science and Technology and Consumer and Corporate Affairs)				
Losses of Thoshiba Notebook computer (3 cases)	6,684		6,684	
Loss of Canon Bubble Jet printer	350		350	
Theft of DEC 433 DX/LPV	1,701		1,701	
Theft of VCR	1,600		1,600	
Theft of Epson Equity II+	2,494		2,494	
Theft of keyboard (2 cases)	500		500	
Theft of monitor (Zenith VGA)	757		757	
Theft of Multisync 2A monitor	450		450	
Theft of NEC Powermate 386/SX-16	4,541		4,541	
Theft of Epson Equity II+	2,933		2,933	
Theft of NEC Multisync monitor	450		450	
Theft of 386 SX Plus	3,766		3,766	
Theft of monitor (NEC 2A)	671		671	
Theft of keyboard NEC	250		250	
Theft of monitor—Magnavox	450		450	
Theft of Texas Instrument laptop computer	6,178		6,178	
Theft of DEC 424/SXlp	1,501		1,501	
Theft of DEC monitor	300		300	
Theft of DEC 466/D2MTE computer	6,743		6,743	
Thefts of NEC CD ROM (3 cases)	2,499		2,499	
Theft of NEC Versa Notebook computer	6,029		6,029	
Theft of Sony TV 13"	300		300	
Theft of DEC LP SX 25 computer	1,501		1,501	
Theft of DEC 466 LPV computer	2,341		2,341	
Thefts of monitor (5 cases)	1,625		1,625	
Thefts of DEC 486 LPV (2 cases)	4,894		4,894	
Theft of Motorola Cantel cellular phone	800		800	
Theft of Dell laptop computer 386 SX	4,000		4,000	
Theft of cellular telephone	500		500	
Theft of NEC Versa Lite	6,216		6,216	
Theft of IBM Thinkpad laptop computer (residence theft)	10,348		10,348	
Theft of DEC 486/66	2,282		2,282	
Theft of DEC 486	2,470		2,470	
Theft of NEC PowerMate SX plus	4,528		4,528	
Theft of NEC Multisync 2A monitor	779		779	
Theft of DEC LPV+ 466D2	2,321		2,321	
Theft of monitor—Energy Star (DEC)	415		415	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Space Agency				
Disappearance of a computer in storage room	7,165		7,165	
Theft of Agency's computer in employee's vehicle	5,175		5,175	
Disappearance of laptop computer while on its way to Houston	3,000		3,000	
Disappearance of Unity Plus telephone in Agency's office	100		100	
National Research Council of Canada				
Theft of microcomputer	3,531		3,531	
Theft of two Mettler balances	3,017		3,017	
Statistics Canada				
Parts stolen from several microcomputers	60,000		60,000	
JUSTICE				
Department				
Theft of microcomputers (2)	8,031		8,031	
Theft of microcomputer notebooks (6)	31,572		31,572	
Theft of portable microcomputers (5)	22,600		22,600	
Theft of portable cellular telephone	1,095		1,095	
Theft of laminating machine	350		350	
Theft of VHS video cassette recorder	385		385	
Theft of electronic organizers (2)	800		800	
Theft of portable radio-cassette-CD player	285		285	
Tax Court of Canada				
Theft of microcomputers	4,936		4,936	
Theft of technical equipment	5,121		5,121	
Theft of library books	1,000		1,000	
NATIONAL DEFENCE				
Department				
Theft of tools	14,653	332	14,321	
Theft of clothing	5,913	1,448	4,465	
Theft of computers	20,961		20,961	
Theft of night vision goggles	17,256		17,256	
Theft of musical instruments	1,545		1,545	
Theft of mattresses	739		739	
Theft of electronic equipment	10,094	93	10,001	
Theft of outboard motor	4,998		4,998	
Theft of technical equipment	2,779		2,779	
Theft of personal equipment	11,728	31	11,697	
Theft of sleeping bags	1,573		1,573	
Theft of video equipment	4,608		4,608	
Theft of generators	10,979		10,979	
Theft of cartridge magazines	513		513	
Theft of safety equipment	1,702		1,702	
Break and enter damages	910		910	
NATIONAL REVENUE				
Customs and Excise				
Thefts of computers and computer equipment (29 incidents)	151,840	500	151,340	
Thefts and damages to departmental vehicles (3 incidents)	33,534		33,534	
Theft of a painting in an office	508		508	
Theft of a camera	275		275	
Loss of a VCR and hand unit	400		400	
Loss of a fax machine	1,000		1,000	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Taxation				
Theft of shipment of microcomputers and peripherals	10,530	4,000		6,530
Theft of PC viewer	3,595		3,595	
Theft of laptop computers and accessories	11,502		11,502	
Theft of camcorders	3,781		3,781	
Theft of VCR	1,000		1,000	
Theft of cellular phone	1,307		1,307	
Theft of computer equipment and accessories	37,154		37,154	
NATURAL RESOURCES				
Department (Energy, Mines and Resources and Forestry)				
Theft of informatics and related equipment	363,212		363,212	
Theft of other equipment	22,043		22,043	
Theft of miscellaneous equipment	6,055		6,055	
Willful damage to property	300		300	
Vandalism of Crown vehicles	850		850	
Atomic Energy Control Board				
Theft of computers (2)	44,000		44,000	
PRIVY COUNCIL				
Department				
Theft of technical equipment	2,805		2,805	
Theft of cellular phones	4,300		4,300	
Canadian Centre for Management Development				
Theft of a central processing unit	1,600		1,600	
Theft of a laptop computer	1,000		1,000	
Theft of a video camera	950		950	
Theft of a cellular phone	350		350	
Canadian Transportation Accident Investigation and Safety Board				
Theft of microcomputers	8,500		8,500	
Theft of software	123		123	
Theft of camera equipment	664		664	
Theft of TV and VCR	1,000		1,000	
Chief Electoral Officer				
Theft of microcomputer memory chips at the Ottawa Headquarters	15,000		15,000	
National Round Table on the Environment and the Economy				
Theft of a Toshiba 1200 XE laptop computer	3,800		3,800	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department (Public Works and Supply and Services)				
Theft of cellular phones	4,168		4,168	
Theft of computer hardware	23,260		23,260	
Theft of microcomputers	46,204	1,020	45,184	
Theft of VCR's	1,080		1,080	
Theft of laptop computers	28,364	5,000	23,364	
Theft of truck cap	400		400	
Theft of truck tires	2,000		2,000	
Theft of artwork, lithogram	500		500	
Vandalised display window	2,592		2,592	
Theft of portable radios and chargers	6,770	1,000	5,770	
Theft of generator	3,000		3,000	
Theft of computer printer	800		800	
Theft of desk top calculator	141		141	
Theft of jack hammer	1,600		1,600	
Theft of fax machine	628		628	
Theft of camera	469		469	
Theft of computer notebook	5,400		5,400	
Theft of monitors	1,500		1,500	
Theft of dinghy and oars	1,400	1,400		
Theft of floaters, coats and suits	400		400	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of waterproof bag	100		100	
Theft of office equipment	1,460		1,460	
Theft of informatic and communication equipment	8,431		8,431	
Theft of microcomputer tools	50		50	
Theft of answering machine	117		117	
Theft of software	1,050		1,050	
Theft of lift truck	600		600	
Theft of power drill	1,420		1,420	
SOLICITOR GENERAL				
Correctional Service				
Vandalism of motor vehicles	32,393		29,193	3,200
Theft of laptop computers	12,319	500	11,819	
Loss of computer hard drives	3,450		3,450	
Loss of computer sound blaster cards	2,700		2,700	
Loss of computer random access memory chips	1,000		1,000	
Damage to computers (due to vandalism)	15,200		15,200	
Damage to inmate cells (due to vandalism)	1,115		1,115	
Damage to inmates' program room (due to vandalism)	1,246		1,246	
Theft of supplies	1,160		1,160	
Theft of cellular phone	2,500		2,500	
Loss of typewriter	1,531		1,531	
Theft of engine analyser	2,700		2,700	
Theft of Hilti glue gun	679		679	
Theft of canteen supplies	1,518		1,518	
Loss of canteen supplies	838		838	
Loss due to arson or incendiarism	31,004		31,004	
National Parole Board				
Theft of a motor vehicle	16,095		16,095	
Royal Canadian Mounted Police				
Theft of equipment	24,848		24,789	59
Vandalism of police vehicles	49,631	974	48,249	408
Vandalism/fire to buildings	154,239		154,239	
Vandalism of building contents	46		46	
TRANSPORT				
Department				
Theft of a trailer house	2,150		2,150	
Theft of a personal computer	2,949		2,949	
Theft of transtech containers (5)	28,840		28,840	
Theft of computer	3,500		3,500	
Theft of microcomputer	2,200		2,200	
Theft of an outboard motor	3,441		3,441	
Theft of video camcorder	1,928		1,928	
Theft of laserjet printer	1,620		1,620	
Theft of tools	2,000		2,000	
Theft of cellular phone	1,063		1,063	
Theft of transceiver	550		550	
Theft of laser jet printer	3,600		3,600	
Theft of personal computers (5)	14,740		14,740	
Theft of camera	1,000		1,000	
Theft of laser printer	2,000		2,000	
Theft of parking meter	1,644	1,444	200	
Theft of laptop computer	6,877		6,877	
Theft of miscellaneous supplies	1,100		1,100	
National Transportation Agency				
Theft of two Meridian 9009 telephones	200		200	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Concluded**

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
TREASURY BOARD				
Secretariat				
Theft of personal computer	100		100	
VETERANS AFFAIRS				
Department				
Theft of laptop computers	10,227		10,227	
Vandalism to Government owned vehicles	616		616	
Loss of answering machine	100		100	
Theft of coat racks	40		40	
Loss of laser printer	1,500		1,500	
Loss of video cassette recorder	339		339	
Theft of PC workstation	160		160	
WESTERN ECONOMIC DIVERSIFICATION				
Department				
Theft of a 80486DX-66Mhz CPU and 16MB of Ram	1,400			1,400
	3,668,494	47,633	3,595,701	25,160

Losses of money and public property—Continued

Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1994-95

Brief description of loss	Amount of loss					Total
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	
	\$	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department (Agriculture)						
Tractor partially destroyed by fire at Melfort Research Station				15,634		15,634
Damages following accidents				28,742		28,742
CANADIAN HERITAGE						
Department (Communications)						
Loss of radio equipment			1,814			1,814
Loss of gasoline and diesel due to soil contamination					1,035	1,035
Motor vehicle accident, Riding Mountain National Park				1,240		1,240
Loss of four wheel all terrain vehicle off trailer during search and rescue				2,918		2,918
Motor vehicle accident, Dauphin, Manitoba				1,151		1,151
Loss of radio in climbing accident/avalanche			6,000			6,000
Radio lost in stream			1,335			1,335
Damage to light standard					1,100	1,100
Motor vehicle accident, Jasper National Park (5 cases)				10,317		10,317
Loss of radio during avalanche clearing			1,433			1,433
Oil spill at gas station					1,500	1,500
Motor vehicles accident, District of Gaspésie (2 cases)			7,000	2,460		9,460
Motor vehicle accident, District of Montreal				4,262		4,262
Damage to a boat			2,525			2,525
Damages to vehicles, District of Saguenay (2 cases)				2,199		2,199
Motor vehicle accident (2 cases)				13,173		13,173
ENVIRONMENT						
Inventory shortage attributed to overissuing or entry errors on computer					2,676	2,676
Damage following accidents				4,871		4,871
All terrain vehicle rolled at Eureka WX station				5,500		5,500
All terrain vehicle/vehicle collision, Oaklane, Manitoba				1,500		1,500
Motor vehicle accident—January 24, 1994				18,899		18,899
Motor vehicle accident—August 16, 1994				1,079		1,079
Boat run over by front-end loader while clearing snow			1,145			1,145
Water survey shelter fell apart while being moved (airlifter)	7,457					7,457
Computer laptop—Water damage in field			3,800			3,800
FISHERIES AND OCEANS						
Department						
Loss of two portable VHF radios			2,154			2,154
Damage due to vehicle accidents				41,865		41,865
Electrical fire				12,770		12,770
Lost at sea, water sampler, portable telephone, thermograph, motor, lab testing equipment, datalogger, five temperature recorders, monroe, linmot fish measure, flowmeter, buoys, scientific equipment			153,578			153,578
Destroyed by snow, canopy			1,040			1,040
Inventory shortage			106,567			106,567
Boat fire			72,241			72,241
Destruction of canned mackerel					543,555	543,555
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department (External Affairs)						
Damage following accidents				163,757		163,757
HEALTH						
Department (National Health and Welfare)						
Car accidents (7)				6,772		6,772

Losses of money and public property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1994-95—Continued**

Brief description of loss	Amount of loss					Total
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	
	\$	\$	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Damage to motor vehicle (5 cases).....				22,412		22,412
INDUSTRY						
National Research Council of Canada						
Fire at building M-12, Ottawa, Ont.....	90,412					90,412
JUSTICE						
Department						
Inventory discrepancies ⁽¹⁾ :						
Computers (91).....			306,230			306,230
Computer peripherals (85).....			203,525			203,525
Software (59).....			210,895			210,895
Typewriters (9).....			10,379			10,379
Cellular telephone(9).....			15,049			15,049
Fax machines (5).....			14,500			14,500
Mailing equipment (8).....			20,100			20,100
Office equipment (1).....			1,500			1,500
Items under \$ 1,000 (145).....			86,936			86,936
NATIONAL DEFENCE						
Department						
Damage to equipment during move—						
Air Command.....			20,551			20,551
Damage to fuel container—Air Command.....			8,805			8,805
Damage to equipment CCUNPROFOR Camp Primosten.....			1,257			1,257
Vehicle damage Canadian Forces Training						
Systems.....				50,494		50,494
Fire damages Land Forces Atlantic						
Area.....		46,651				46,651
Vehicle damages Land Forces Atlantic						
Area.....				16,544		16,544
Vehicle damages Land Forces Central Area.....				32,633		32,633
Loss of equipment Land Forces Western						
Area.....			1,895			1,895
Fires MARLANT.....			250		51,338	51,588
Vehicle damages MARLANT.....				9,000		9,000
Equipment loss due to rough seas MARLANT.....			61,173			61,173
Contamination of freezer contents MARLANT.....					30,787	30,787
Contamination of clothing and personal equipment						
MARLANT.....					9,541	9,541
NATIONAL REVENUE						
Customs and Excise						
Loss of a fax machine.....			1,395			1,395
Fire at Customs Port of Coulter.....	13,732		695		8,419	22,846
Departmental vehicles damaged in accidents						
(27 incidents).....				86,140		86,140
Taxation						
Loss of mobile radio.....			1,500			1,500
NATURAL RESOURCES						
Department (Energy, Mines and Resources and Forestry)						
Damages following accident.....				20,245		20,245
Damages caused by a fire.....			50,000	80,000	20,000	150,000
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department (Public Works and Supply and Services)						
Motor vehicle damage due to accident.....				2,247		2,247
Accident between a MV Profiler and a private vessel.....					7,939	7,939

Losses of money and public property—Continued

Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1994-95—Concluded

Brief description of loss	Amount of loss					Total
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	
	\$	\$	\$	\$	\$	\$
SOLICITOR GENERAL						
Correctional Service						
Damage following motor vehicle accidents.				48,709		48,709
Damage due to lightning.			90,000			90,000
Damage due to fire.				1,000		1,000
Royal Canadian Mounted Police						
Damage to vehicles due to Police Motor						
Vehicle Accidents.				1,228,166		1,228,166
Damage due to flood at 360 Albert Street, Ottawa, Ont.		99,599	8,633		6,970	115,202
Fire at Kelowna Sub Division, 1860 Dayton St, Kelowna, BC.			228,652		81,520	310,172
Equipment and miscellaneous damages.			54,731		55,414	110,145
TRANSPORT						
Department						
Damage following accidents.			26,170	11,850	23,966	61,986
VETERANS AFFAIRS						
Department						
Damages following a Government vehicle accident.	2,287			459		2,746
	113,888	146,250	1,785,453	1,949,008	845,760	4,840,359

(1) During 1994-95, a review of the inventory process and the actual physical verification resulted in the identification of a number of discrepancies that have occurred over a 20-year period. An investigation was conducted for 16 of the reported stolen or damaged discrepancies, of which 11 were investigated by the police. A large portion of the remaining equipment was cannibalized for spare parts and, in some instances, returned to the supplier for replacement when the equipment was still under warranty, but not properly recorded. An inventory system has now been put in place with new policy and procedures for the tracking and disposal of assets.

Losses of money and public property—Continued**Losses of money or public property—Update to cases reported in previous years' Public Accounts**

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department (Agriculture)						
Theft of electronic balance	1992-93	1,854		1,854		
Personal use of taxi vouchers	1993-94	66		66		
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department						
False or fraudulent claims for grants and contributions	1992-93	5,883				5,883
False or fraudulent claims for grants and contributions	1993-94	193,268			59,236	134,032
CANADIAN HERITAGE						
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	38,601	12,901		58,201
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	5,543			2,633
Public Service Commission						
Theft of automobile	1993-94	18,921		17,757	1,164	
ENVIRONMENT						
Theft of travelers cheque at Technical Development Branch	1993-94	400				400
FISHERIES AND OCEANS						
Department						
Theft of receipts—Nain	1991-92	65			65	
Theft of petty cash at the Tracadie-Sheila Area Office	1993-94	632				632
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department (External Affairs)						
Irregular travel claims—Airline tickets	1989-90	567,200 ⁽¹⁾	558,128	9,072		
Irregular travel claims—Airway bills	1991-92	16,252 ⁽¹⁾		16,252		
Theft of visa cost recovery funds	1992-93	41,116	2,505			38,611
Loss of money, mission funds	1993-94	3,557			2,558	999
Misappropriation of public funds	1993-94	24,068	4,376	5,375		14,317
Canadian International Development Agency						
Loss of food aid due to loss of ship	1992-93	4,094,163				4,094,163
Loss of and damage to vehicles due to accident	1992-93	250,000				250,000
HUMAN RESOURCES DEVELOPMENT						
Department (Employment and Immigration)						
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre	1993-94	260	230			30
Submission of duplicate overtime claims—Toronto South	1993-94	801		801		
Falsification of trainee documents on industrial subsidized jobs agreements	1993-94	145,590 ⁽¹⁾				145,590
Social insurance number replacement fees retained for personal use—Downsview CEC	1993-94	1,470	1,090		380	
Receipt books had not been recorded and deposited—Toronto East CEC	1993-94	12,910				12,910
Falsification of documents to permit a third party to receive contributions through the Job Development Program	1986-87	17,500				17,500

Losses of money and public property—Continued

Losses of money or public property—Update to cases reported in previous years' Public Accounts—Continued

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Unemployment insurance benefits obtained by fraud	1988-89	93,462,709	75,734,222		17,728,487	
Unemployment insurance benefits obtained by fraud	1989-90	111,546,305	97,328,766	1,291,718	12,925,821	
Unemployment insurance benefits obtained by fraud	1990-91	107,423,982	88,810,122	3,112,277	4,812,489	10,689,094
Unemployment insurance benefits obtained by fraud	1991-92	107,582,013	79,664,581	5,901,154	3,950,707	18,065,571
Unemployment insurance benefits obtained by fraud	1992-93	146,306,971	90,847,140	15,158,863	2,945,873	37,355,095
Unemployment insurance benefits obtained by fraud	1993-94	148,255,302	50,837,491	32,280,148	3,232,732	61,904,931
Fraudulent claims for benefits:						
Family Allowances	1985-86	53,146 ⁽¹⁾	20,527	629	28,985	3,005
Family Allowances	1986-87	43,256 ⁽¹⁾	21,584		14,344	7,328
Family Allowances	1987-88	90,058 ⁽¹⁾	61,886		23,331	4,841
Family Allowances	1988-89	120,059 ⁽¹⁾	54,605	485	30,161	34,808
Family Allowances	1989-90	95,663 ⁽¹⁾	35,511	7,693	24,275	28,184
Family Allowances	1990-91	32,401 ⁽¹⁾	12,384	471	7,563	11,983
Family Allowances	1991-92	80,422 ⁽¹⁾	21,963	1,568	26,327	30,564
Family Allowances	1992-93	49,122 ⁽¹⁾	10,811	7,392	6,164	24,755
Family Allowances	1993-94	135,443 ⁽¹⁾	2,188	8,729	439	124,087
Old Age Security	1986-87	164,619 ⁽¹⁾	90,702	3,756	56,238	13,923
Old Age Security	1987-88	339,615 ⁽¹⁾	168,841	5,560	35,501	129,713
Old Age Security	1988-89	1,046,431 ⁽¹⁾	429,038	39,586	132,234	445,573
Old Age Security	1989-90	729,935 ⁽¹⁾	162,746	55,963	115,963	395,263
Old Age Security	1990-91	624,028 ⁽¹⁾	130,704	75,053	81,281	336,990
Old Age Security	1991-92	599,282 ⁽¹⁾	101,320	10,104	155,577	332,281
Old Age Security	1992-93	685,887 ⁽¹⁾	36,517	74,623	22,216	552,531
Old Age Security	1993-94	460,578 ⁽¹⁾	11,880	5,137		443,561
Canada Pension Plan	1986-87	7,040 ⁽¹⁾	4,756	275		2,009
Canada Pension Plan	1987-88	8,978 ⁽¹⁾	3,168		2,215	3,595
Canada Pension Plan	1989-90	240,526 ⁽¹⁾	90,842	10,438	34,805	104,441
Canada Pension Plan	1990-91	1,125,423 ⁽¹⁾	289,094	66,547	10,528	759,254
Canada Pension Plan	1991-92	440,733 ⁽¹⁾		24,687		416,046
Canada Pension Plan	1992-93	1,373,133 ⁽¹⁾	46,714	43,839	22,358	1,260,222
Canada Pension Plan	1993-94	768,554 ⁽¹⁾				768,554
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district, Saskatchewan Region	1987-88	20,784	6,326	1,234		13,224
Falsification of documents to permit issuance of social assistance cheques for accommodation, utilities and household allowances, Regina Counselling center, Saskatchewan Region	1988-89	4,794	575		4,219	
Unauthorized or fraudulent use of telephone for long distance call, Headquarters Region	1991-92	13,755	8,775	1,890	2,878	212
Misappropriation of receipts, Saskatchewan Region	1992-93	8,890	4,000	2,750		2,140
Fraudulent claims for social assistance payment, Saskatchewan Region (3 cases)	1992-93	9,471	2,425	1,375		5,671
Fraudulent claims for social assistance payment, Yukon Region	1992-93	2,606	700			1,906
Fraudulent claims for social assistance payment, Saskatchewan Region (5 cases)	1993-94	31,294	785	1,600	10,662	18,247
Fraudulent claims for education assistance, British Columbia Region	1993-94	5,500			2,551	2,949
False or fraudulent claims for isolated post allocation, Yukon Region	1993-94	3,102	1,102		2,000	
Misappropriation of receipts, Alberta Region	1993-94	309			309	
INDUSTRY						
Canadian Space Agency						
Disappearance of office's lamps in St-Hubert (38)	1993-94	6,000		2,020	3,980	

Losses of money and public property—Continued**Losses of money or public property—Update to cases reported in previous years' Public Accounts—Continued**

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Department						
False receipts in standing advance, CFB Det Penhold	1991-92	10,496				10,496
Theft from standing advances, 15 Wing Moose Jaw	1993-94	1,997		500		1,497
Fraudulent travel claims—Northern Area Headquarters, Yellowknife	1993-94	75,786 ⁽¹⁾		75,786		
Discrepancy in money held by cashier, Camp Polom, Yugoslavia	1993-94	1,796 ⁽¹⁾			1,796	
Contract fraud by a member, CFB Montreal	1993-94	134,425		134,425		
Theft of funds from a standing advance, CFB Toronto	1993-94	114			114	
Theft of a standing advance, 7 Wing Ottawa (2 cases)	1993-94	648			648	
Fraudulent acquittance rolls, Régiment de la Chaudière (QG SQFT)	1993-94	27,192				27,192
Discrepancy in a standing advance, CFB Lahr	1993-94	1,559			1,559	
Theft of funds from standing advances, 15 Wing Moose Jaw	1993-94	1,355		1,355		
Error in foreign currency, Camp Polom, Yugoslavia	1993-94	472			472	
Loss of cash from a standing advance, NDHQ Ottawa/AU	1993-94	270			270	
Loss of a standing advance/contract fraud by a member, CFB Petawawa	1993-94	450			450	
NATIONAL REVENUE						
Customs and Excise						
Fraudulent application of military leave	1989-90	8,147	2,258			5,889
Fraudulent sick leave	1993-94	1,494		1,494		
NATURAL RESOURCES						
Department (Energy, Mines and Resources and Forestry)						
Misuse of government funds	1992-93	53,794	14,649	39,145		
Theft of informatics and related equipment	1993-94	113,662		5,739	107,923	
Theft of petty cash	1993-94	305		24	281	
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a temporary help person	1992-93	11,827		250		11,577
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267	8,446			99,821
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department (Public Works and Supply and Services)						
Loss of petty cash refunds	1993-94	135			135	
Receiver General—Cheque Redemption Control Directorate						
Receiver General cheques including UIC warrants and Bank of Canada cheques	1993-94	6,657,010		6,419,123	237,887	
SOLICITOR GENERAL						
Correctional Service						
Theft of Epson printer	1993-94	1,362		1,362		
Theft of Phillips computer	1993-94	1,650		1,650		
Damages to motor vehicles due to accident (2 cases)	1993-94	5,510		5,510		
Royal Canadian Mounted Police						
Loss of unit standing advance	1992-93	411 ⁽¹⁾		411		
Loss of seized drug exhibit money	1993-94	8,740				8,740
Loss of firearm acquisition certificate	1993-94	305 ⁽¹⁾		305		

Losses of money and public property—Concluded

Losses of money or public property—Update to cases reported in previous years' *Public Accounts*—Concluded

Brief description of loss	Year loss reported in <i>Public Accounts</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Vandalism to police vehicles	1993-94	63,853	200	337	57,507	5,809
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	17,073	600		25,133
Loss of collected revenue	1991-92	37,340	7,580		29,760	
VETERANS AFFAIRS						
Department						
Misappropriation of public funds by an employee	1988-89	69,414	22,939	25		46,450
False or fraudulent claims for War Veterans Allowance benefits	1989-90	52,165	9,690	3,430		39,045
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	2,459	1,107		25,091
False or fraudulent claims for War Veterans Allowance benefits	1991-92	38,699	5,050	4,000		29,649
Fraudulent endorsement of Canadian Pension Commission cashed following death of payee	1992-93	2,097				2,097
False or fraudulent claims for War Veterans Allowance benefits	1992-93	97,219		475		96,744
False or fraudulent claims for War Veterans Allowance benefits	1993-94	60,793	34,904			25,889
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee	1993-94	125,492	2,217		20,284	102,991
Fraudulent claims for Veterans Independence Program ⁽¹⁾	1993-94	27,503		1,800		25,703
Vandalism to vehicles	1993-94	454			454	
Theft of laptop computers	1993-94	6,600			6,600	
		737,394,245	485,792,729	64,960,495	46,982,756	139,658,265

⁽¹⁾ Amends previous year's *Public Accounts*.

SECTION 4

1994-95

PUBLIC ACCOUNTS

Accounts Receivable

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Statement of accounts receivable for tax revenues	4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies and are presented in this statement.

In the following table, the column Outside parties represents tax revenues receivable from outside the Government. Tax revenues receivable do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of all or any amounts which may not be collected. The column Internal to the Government represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues credited to votes are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

Accounts receivable for tax revenues as at March 31 (in thousands of dollars)

Categories of accounts receivable for tax revenues	1995				1994
	Outside parties	Allowance for doubtful accounts	Net accounts receivable	Internal to the Government	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal	4,440,766	355,279	4,085,487		3,698,657
Corporation ⁽¹⁾	1,545,284	90,790	1,454,494		1,446,189
Scientific Research Tax Credit ⁽²⁾	50,720	40,576	10,144		120,576
Non-resident	163,681	18,987	144,694		143,438
Other income tax revenues	34,442	9,635	24,807		26,170
	6,234,893	515,267	5,719,626		5,435,030
Unemployment insurance premiums	127,945	14,842	113,103		96,598
Excise taxes and duties—					
Goods and services tax	1,417,076	261,014	1,156,062	5	966,504
Customs import duties	295,483	36,021	259,462		300,402
Other excise taxes and duties	230,207	42,421	187,786	46	157,284
Energy taxes	3,212	2,822	390		664
	1,945,978	342,278	1,603,700	51	1,424,854
Total tax revenues receivable	8,308,816	872,387	7,436,429	51	6,956,482

⁽¹⁾ Included in the statement is corporate Part VII tax of \$2,311 net which is refundable when investment tax credits or share-purchase tax credits are earned by the corporations.

⁽²⁾ Scientific Research Tax Credit (SRTC) information:

The amounts under SRTC represent "returns assessed" (\$10,144 net) and are assessments of Part VIII tax returns relating to scientific research projects expenditures that have not been accepted as tax credits under SRTC legislation. Excluded from accounts receivable are "designations assessed", which comprise tax credits that can either be applied to tax payable or if no scientific research has been completed will become accounts receivable. This can only be determined through the audit process which is underway.

SECTION 5

1994-95

PUBLIC ACCOUNTS

Professional and Special Services

CONTENTS

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Professional and special services	5.2

Professional and special services

The following statement presents the total amount spent in the current fiscal year for each main classification of services by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
AGRICULTURE AND					
AGRI-FOOD—					
Department (Agriculture).....	1,509,782	289,968	888,849	5,931	10,813,654
Canadian Dairy Commission.....	27,439				24,105
	1,537,221	289,968	888,849	5,931	10,837,759
ATLANTIC CANADA					
OPPORTUNITIES					
AGENCY—					
Department.....	2,658,721				2,093,720
CANADIAN HERITAGE—					
Department (Communications)—					
Corporate Services Program.....	43,563	1,595	133,668		2,993,486
Canadian Identity Program.....	57,830		47,409		706,213
Parks Program.....	1,764	666	23,914,584		889,249
Advisory Council on the Status of Women.....					4,485
Canadian Radio-television and Telecommunications Commission.....					1,286,553
National Archives of Canada.....	34,412	30	155,297		302,489
National Battlefields Commission.....					
National Film Board.....					337,520
National Library.....	42		3,214		1,833,025
Public Service Commission.....	119,724			150	5,085,827
Status of Women—Office of the Co-ordinator.....	80,275				35,387
	337,610	2,291	24,254,172	150	13,474,234

Certain information not published in the *Public Accounts* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing for each main classification of services of the aggregate of all payments (i.e. cash payments and accrual charges) to one individual or one organization that totals \$100,000 or over. Details include the name and location of the payee together with the total amount paid.

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
488,448	1,680,412	2,628,656	9,040	3,806,140	23,798,551	22,731,936	68,651,367
92,141				31,251	115,544	117,560	408,040
580,589	1,680,412	2,628,656	9,040	3,837,391	23,914,095	22,849,496	69,059,407
43,468				438,488	4,342,427	2,296,010	11,872,834
6,578	482,053	301		1,069,625	1,229,585	1,816,336	7,776,790
48,689	5,063	27,883		379,946	5,731,806	4,150,036	11,154,875
206,505	1,763,490	2,968,659		1,406,385	8,986,735	16,005,457	56,143,494
547				18,630	240,515	48,617	312,794
5,914	136,708			265,119	497,972	479,295	2,671,561
7,700	1,086,141			458,992	1,597,446	3,514,908	7,157,415
19,124	195,872	187,146				6,445	408,587
58,045	314,341			303,873	245,138	650,986	1,909,903
	265	133,656		146,660	1,909,601	1,936,501	5,962,964
55,834	357,971		7,154	3,150,292	2,145,421	2,518,884	13,441,257
	900			35,119	327,126	59,653	538,460
408,936	4,342,804	3,317,645	7,154	7,234,641	22,911,345	31,187,118	107,478,100

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services \$	Collection agency services \$	Engineering and architectural services (including research) \$	Health and welfare services \$	Informatics services \$
CITIZENSHIP AND IMMIGRATION—					
Department (Secretary of State)—					
Citizenship Registration and Promotion Program	177			345	187,190
Immigration Program	115,420	399,640		29,061,574	7,458,258
Immigration and Refugee Board of Canada	15,035				649,343
	130,632	399,640		29,061,919	8,294,791
ENVIRONMENT	213,552		2,978,896	29,190	3,940,216
FINANCE—					
Department—					
Financial and Economic Policies Program					1,108,405
Auditor General	818,606				474,250
Canadian International Trade Tribunal					
Federal Office of Regional Development— Quebec	54,953		9,733	750	24,300
Office of the Superintendent of Financial Institutions	3,333,041				
	4,206,600		9,733	750	1,606,955
FISHERIES AND OCEANS—					
Department	1,223,769	18,351	1,754,873	421,984	7,740,470
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—					
Department (External Affairs)	2,405,083		3,224,753	150,385	15,830,167
Canadian International Development Agency	50,784				7,339,314
NAFTA Secretariat (previously Canadian Secretariat)					3,975
International Joint Commission					
Northern Pipeline Agency					
	2,455,867		3,224,753	150,385	23,173,456
GOVERNOR GENERAL	28,500				77,137

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
112,192	29,553			90,076	1,316,715	569,185	2,305,433
515,699	472,776		360	1,879,771	9,971,292	5,779,597	55,654,387
113,573	190,203			413,553	4,456,285	1,237,370	7,075,362
741,464	692,532		360	2,383,400	15,744,292	7,586,152	65,035,182
410,772	757,856	34,729,937	312,419	2,720,872	54,031,803	41,594,684	141,720,197
363,267	873,445			821,822	2,822,894	2,341,530	8,331,363
5,821			108,150	434,760	3,366,710	1,600,912	6,809,209
				57,903	150,319	63,970	272,192
16	223,201			268,527	1,491,870	922,420	2,995,770
10,000	96,272			279,111	2,731,690	1,619,503	8,069,617
379,104	1,192,918		108,150	1,862,123	10,563,483	6,548,335	26,478,151
2,263,321	1,368,870	26,795,860	18,356	2,512,615	9,646,349	30,167,012	83,931,830
6,103,257	17,342,653		2,854,119	7,486,037	24,556,010	47,482,633	127,435,097
38,328	4,428,859			2,549,809	3,240,222	1,748,512	19,395,828
614,771				30,742	130,440	13,529	793,457
				32,519	25,348	308,466	366,333
					12,945	27,077	40,022
6,756,356	21,771,512		2,854,119	10,099,107	27,964,965	49,580,217	148,030,737
				46,232	373,132	639,196	1,164,197

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
HEALTH—					
Department (National Health and Welfare)—					
Health Program	800,901	3,000	120,932	178,867,664	7,267,263
Hazardous Materials Information Review Commission					25,776
Medical Research Council		792	1,760		
Patented Medicine Prices Review Board					90,575
	800,901	3,792	122,692	178,867,664	7,383,614
HUMAN RESOURCES DEVELOPMENT—					
Department (Employment and Immigration)—					
Corporate Services Program	8,423,859	17,954	17,195	3,531	5,883,700
Employment and Insurance Program	46,623,089	111	65,137	11,826	5,864,695
Income Security Program	71,454	27		7,474,009	28,415,716
Labour Program			5,880	31,579	680,020
Social Development and Education Program	814,886	200		80	152,034
Canada Labour Relations Board					
Canadian Artists and Producers Professional Relations Tribunal					
Canadian Centre for Occupational Health and Safety				460	
	55,933,288	18,292	88,212	7,521,485	40,996,165
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—					
Department—					
Administration Program	1,003,060		3,319,281	25	813,023
Indian and Inuit Affairs Program	642,631	3,827	16,343,494	97,752	2,951,930
Northern Affairs Program	109,444		737,088	131	435,650
Canadian Polar Commission	30,000				
	1,785,135	3,827	20,399,863	97,908	4,200,603
INDUSTRY—					
Department (Industry, Science and Technology and Consumer and Corporate Affairs)	2,503,800	10,124	2,551,238	1,254	34,723,643
Canadian Space Agency	1,578		31,065,196	60	1,502,704
Competition Tribunal					160

Training and educational services							Total
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	
\$	\$	\$	\$	\$	\$	\$	\$
15,498,205	1,109,108	16,738,781		4,397,988	53,600,146	19,657,068	298,061,056
14,652	935			1,989	4,430	52,055	99,837
				27,300	449,358	145,296	624,506
169,415	1,670	64,359		31,515	101,367	50,697	509,598
15,682,272	1,111,713	16,803,140		4,458,792	54,155,301	19,905,116	299,294,997
17,336	897,038			2,629,020	6,297,683	13,290,942	37,478,258
696,627	1,304,769			3,946,917	55,077,687	16,974,005	130,564,863
187,266	65,835			686,948	4,391,891	6,102,491	47,395,637
212,324	9,128			275,991	2,427,664	16,258,697	19,901,283
4,759,597	1,350			289,448	7,535,237	1,894,237	15,447,069
9,024				68,235		716,539	793,798
8,033				7,025	99,837	77,766	192,661
	549		1,698	19,863	5,704	608,513	636,787
5,890,207	2,278,669		1,698	7,923,447	75,835,703	55,923,190	252,410,356
2,853,414	13,412		34,957	492,915	1,445,453	494,797	7,616,923
573,323	196,034	85,206	141,855	1,550,646	11,897,134	5,355,605	42,119,528
105	24,759	644,904	1,429	441,292	10,581,584	1,999,428	15,549,032
		179			72,883	36,943	140,110
3,426,842	234,205	730,289	178,241	2,484,853	23,997,054	7,886,773	65,425,593
1,653,082	1,797,473	1,292,027		3,944,985	34,459,898	18,509,451	101,446,975
1,380	552,886	21,637,266	129,101	2,298,568	14,401,517	4,603,715	76,193,971
			7,800	12,439	20,459	132,524	173,382

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Copyright Board					580
National Research Council of Canada	465,194		2,944,194	122,905	3,282,408
Natural Sciences and Engineering Research Council	9,980		4,891		850,067
Social Sciences and Humanities Research Council	6				
Statistics Canada	23,967				2,394,550
	3,004,525	10,124	36,565,519	124,219	42,754,112
JUSTICE—					
Department	151,952			37,951	5,011,054
Canadian Human Rights Commission				12,114	159,163
Commissioner for Federal Judicial Affairs ..			17,596		37,551
Federal Court of Canada					
Offices of the Information and Privacy Commissioners of Canada					49,500
Supreme Court of Canada	42,152		50,419		129,510
Tax Court of Canada					375
	194,104		68,015	50,065	5,387,153
NATIONAL DEFENCE—					
Department	244,172	33,428	224,743,992	23,082,660	21,172,368
Emergency Preparedness Canada	197,226				158,727
	441,398	33,428	224,743,992	23,082,660	21,331,095
NATIONAL REVENUE—					
Customs and Excise		189	51,252	208,860	35,376,735
Taxation	1,792,849	6,935	10,063	838,152	11,419,992
	1,792,849	7,124	61,315	1,047,012	46,796,727
NATURAL RESOURCES—					
Department (Energy, Mines and Resources and Forestry)—					
Energy, Mines and Resources Program	514,516	17,150	2,652,463	3,776	4,662,257
Forest Program	95,191		340,419	3,655	404,688

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
702,181	2,085,716	3,422,415		2,301 2,051,244	23,020 2,214,611	40,533 8,264,632	66,434 25,555,500
9,079	1,980	181,530		226,330	319,296	617,442	2,220,595
	28,855			59,330	97,204	657,066	842,461
265	978,343			2,867,648	5,443,898	2,925,959	14,634,630
2,365,987	5,445,253	26,533,238	136,901	11,462,845	56,979,903	35,751,322	221,133,948
1,355,402	743,543			1,281,440	2,929,329	7,313,355	18,824,026
789,713				151,441	819,873	558,845	2,491,149
	954,024		480,187	523,835	214,976	498,983	1,717,981
				109,928	653,417	1,000,719	2,773,235
60,080	3,242			69,011	250,074	121,773	553,680
	71,110			118,930	179,662	701,575	1,293,358
	196,280			96,295	254,201	1,254,971	1,802,122
2,205,195	1,968,199		480,187	2,350,880	5,301,532	11,450,221	29,455,551
816,407	39,192,579 554,319	2,534,547	8,228,787	47,503,208 184,684	237,940,394 383,706	132,181,577 499,353	737,674,119 1,978,015
816,407	39,746,898	2,534,547	8,228,787	47,687,892	238,324,100	132,680,930	739,652,134
2,458,992	2,319,466	33,542	93,194	2,564,603	3,234,456	24,468,810	70,810,099
3,975,277	6,191,907	2,901,284	102,528	5,353,371	3,857,564	10,778,414	47,228,336
6,434,269	8,511,373	2,934,826	195,722	7,917,974	7,092,020	35,247,224	118,038,435
454,534	1,922,512	5,265,742		2,944,642	45,398,569	32,955,409	96,791,570
12,707	274,837	1,141,973		559,208	5,938,729	4,878,521	13,649,928

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Atomic Energy Control Board	271		457,395	17,710	256,525
National Energy Board					444,824
	609,978	17,150	3,450,277	25,141	5,768,294
PARLIAMENT—					
The Senate			36,000	374	
House of Commons				4,605	1,894,982
Library of Parliament					96,210
			36,000	4,979	1,991,192
PRIVY COUNCIL—					
Department	31,065				3,949,790
Canadian Centre for Management Development	138			131,902	239,845
Canadian Intergovernmental Conference Secretariat					
Canadian Transportation Accident Investigation and Safety Board			14,400	11,562	538,167
Chief Electoral Officer	843,134				2,830,683
Commissioner of Official Languages					15,100
National Round Table on the Environment and the Economy					21,168
Public Service Staff Relations Board					133,289
Security Intelligence Review Committee					8,155
	874,337		14,400	143,464	7,736,197
PUBLIC WORKS AND GOVERNMENT SERVICES—					
Department (Public Works and Supply and Services)—					
Services Program	663,807	6,716	77,321,923	29,751	2,867,659
Real Property Program	2,358,932	111	33,144,446		1,904,854
Supply and Services Program	11,779,640	24,301	2,369,084	13,313	5,790,977
	14,802,379	31,128	112,835,453	43,064	10,563,490

Legal services	Protection services	Scientific services	Training and educational services			Other professional services	Other services	Total
			Non-public servants	Public servants				
\$	\$	\$	\$	\$	\$	\$	\$	\$
140,899	683	4,546,377		626,177	735,764	281,900		7,063,701
5,468				284,607	2,324,507	563,088		3,622,494
613,608	2,198,032	10,954,092		4,414,634	54,397,569	38,678,918		121,127,693
146,681				151,945	3,129,191	780,737		4,244,928
314,653	135,314			2,284,703	4,373,182	1,921,626		10,929,065
2,797				24,058	94,543	126,465		344,073
464,131	135,314			2,460,706	7,596,916	2,828,828		15,518,066
1,832,579	920,519			403,170	7,391,244	2,349,804		16,878,171
	143,638			2,886,090	607,349	1,224,610		5,233,572
	5,536			14,391	2,675	26,658		49,260
571	19,737	13,030		201,106	312,133	1,332,492		2,443,198
326,648	85,666			42,975	1,103,115	698,693		5,930,914
263,872				66,398	312,512	282,173		940,055
	166		2,518	10,764	557,464	408,813		1,000,893
32,763	337		4,227	21,480	242,026	25,814		459,936
141,838	80			1,144	95,735	27,657		274,609
2,598,271	1,175,679	13,030	6,745	3,647,518	10,624,253	6,376,714		33,210,608
1,429,391	23,880,343	389,215		2,539,095	25,790,592	226,525,745		361,444,237
8,734	43,355	38		186,834	3,684,157	236,164,138		277,495,599
15,500,546	1,743,434	8,287,308	1,653,130	5,289,388	88,590,592	100,392,067		241,433,780
16,938,671	25,667,132	8,676,561	1,653,130	8,015,317	118,065,341	563,081,950		880,373,616

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
SOLICITOR GENERAL—					
Department	72,514				141,153
Correctional Service	120,719			70,493,712	2,427,133
National Parole Board					17,457
Office of the Correctional Investigator					12,273
Royal Canadian Mounted Police	172,897	233	37,051	25,354,913	5,153,495
Royal Canadian Mounted Police External Review Committee					25,911
Royal Canadian Mounted Police Public Complaints Commission					71,145
	366,130	233	37,051	95,848,625	7,848,567
TRANSPORT—					
Department	1,050,124	70,010	95,839,558	676,526	22,034,109
Civil Aviation Tribunal					12,080
Grain Transportation Agency Administrator	11,962			13,288	344,863
National Transportation Agency					
	1,062,086	70,010	95,839,558	689,814	22,391,052
TREASURY BOARD—					
Secretariat—					
Central Administration of the Public Service Program	368				401,724
	368				401,724
VETERANS AFFAIRS—					
Department—					
Veterans Affairs Program	124,190		3,931	179,091,820	1,310,903
Canadian Pension Commission Program					
Bureau of Pensions Advocates Program				7,102	
Veterans Appeal Board Program					
	124,190		3,931	179,098,922	1,310,903
WESTERN ECONOMIC DIVERSIFICATION	2,449,196				817,000
Total	97,033,336	905,358	527,377,554	516,315,331	298,916,626

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
722,952	409,285 3,632,824		15,019,492	161,936 2,373,050	2,138,191 37,770,413	9,843,957 35,747,547	12,767,036 168,307,842
20,354 10,300	139,248			86,004 1,320	257,678 3,351	143,605 3,325	664,346 30,569
991,557	23,459,066	151,779		5,075,525	184,736	38,853,264	99,434,516
				12,493	65,228	94,319	197,951
81,938	132,786			15,140	260,454	267,339	828,802
1,827,101	27,773,209	151,779	15,019,492	7,725,468	40,680,051	84,953,356	282,231,062
1,394,399	16,696,135	1,516,029	8,951	12,895,548 1,338	74,361,470 206,165	103,750,988 5,575	330,293,847 225,158
9,280 39,564				7,829 325,188	73,790 206,967	56,328 553,500	147,227 1,495,332
1,443,243	16,696,135	1,516,029	8,951	13,229,903	74,848,392	104,366,391	332,161,564
3,193	20,451			561,376	5,413,370	2,750,929	9,151,411
3,193	20,451			561,376	5,413,370	2,750,929	9,151,411
42,219	1,308,530			1,045,249 6,019 63,578 60,565	2,467,443 3,878 135 135	10,249,105 16,176 54,044 38,060	195,643,390 26,073 124,859 98,760
42,219	1,308,530			1,175,411	2,471,591	10,357,385	195,893,082
2,099	210,042			204,044	1,368,263	441,778	5,492,422
72,337,725	166,287,738	138,319,629	29,219,452	156,855,929	946,643,250	1,305,129,245	4,255,341,173

SECTION 6

1994-95

PUBLIC ACCOUNTS

Construction and/or Acquisition of Land, Buildings and Works

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Construction and/or acquisition of land, buildings and works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount of the contract, the current year's expenditures (i.e. cash payments and accrual charges) and the total expenditures to date.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Total \$
AGRICULTURE AND AGRI-FOOD—	60,580,495
Department (Agriculture).....	
CANADIAN HERITAGE—	
Department (Communications)—	1,770
Corporate Services Program.....	414
Canadian Identity Program.....	43,905,428
Parks Program.....	157,085
National Battlefields Commission.....	44,064,697
	12,511,345
ENVIRONMENT.....	
FISHERIES AND OCEANS—	49,386,581
Department.....	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—	31,453,102
Department (External Affairs).....	
HEALTH —	
Department (National Health and Welfare)—	49,164,206
Health Program.....	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	8,708,199
Indian and Inuit Affairs Program.....	66,505
Northern Affairs Program.....	8,774,704

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Total
	\$
INDUSTRY—	
Department (Industry, Science and Technology and Consumer and Corporate Affairs)—	
Industry and Science Development Program	723,415
Services to the Marketplace Program	184,538
Canadian Space Agency	1,523,807
National Research Council of Canada	25,827,441
	<u>28,259,201</u>
NATIONAL DEFENCE—	
Department	<u>218,489,172</u>
NATIONAL REVENUE—	
Customs and Excise	2,323,047
Taxation	13,856
	<u>2,336,903</u>
NATURAL RESOURCES—	
Department (Energy, Mines and Resources and Forestry)—	
Energy, Mines and Resources Program	17,489,130
Forest Program	2,359,831
	<u>19,848,961</u>
PRIVY COUNCIL—	
Chief Electoral Officer	<u>16,373</u>
PUBLIC WORKS AND GOVERNMENT SERVICES—	
Department (Public Works and Supply and Services)—	
Services Program	582,566,895
Real Property Program	230,717,222
Supply and Services Program	6,190
	<u>813,290,307</u>
SOLICITOR GENERAL—	
Correctional Service	115,694,452
Royal Canadian Mounted Police	57,040,844
	<u>172,735,296</u>
TRANSPORT—	
Department	93,665,404
Grain Transportation Agency Administrator	171,358
	<u>93,836,762</u>
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	<u>3,138,773</u>
Total	<u>1,607,886,878</u>

SECTION 7

1994-95

PUBLIC ACCOUNTS

Construction and/or Acquisition of Machinery and Equipment

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Construction and/or acquisition of machinery and equipment. .	7.2

Construction and/or acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD—				
Department (Agriculture).....	5,100,063		994,723	12,568,679
Canadian Dairy Commission			6,908	58,155
	5,100,063		1,001,631	12,626,834
ATLANTIC CANADA OPPORTUNITIES AGENCY—				
Department	16,800		211,514	2,183,816
CANADIAN HERITAGE—				
Department (Communications)—				
Corporate Services Program.....			241,587	2,027,009
Canadian Identity Program.....	166,654		34,887	456,038
Parks Program.....	3,268,064		603,629	3,666,168
Advisory Council on the Status of Women.....				6,523
Canadian Radio-television and Telecommunications Commission.....			3,537	583,248
National Archives of Canada.....	124,662		11,023	1,170,984
National Battlefields Commission.....	17,645			9,725
National Film Board.....	18,126			3,257,374
National Library.....			114,890	580,721
Public Service Commission.....			71,968	2,431,462
Status of Women—Office of the Co-ordinator			1,285	190,032
	3,595,151		1,082,806	14,379,284
CITIZENSHIP AND IMMIGRATION—				
Department (Secretary of State)—				
Citizenship Registration and Promotion Program	111,906		670,613	2,440,324
Immigration and Refugee Board of Canada.....			137,819	618,739
	111,906		808,432	3,059,063

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
4,656,419	1,200,195	354,781	504,083	299,613 4,552	2,449,687	28,128,243 69,615
4,656,419	1,200,195	354,781	504,083	304,165	2,449,687	28,197,858
	26,965			4,005	22,858	2,465,958
22,700	44,527		98	105,945	(1,012)	2,418,154
330,354	7,285		41,886	11,200	68,128	808,778
	116,651	199,553	428,429	99,950	1,773,688	10,486,486
	4,216			6,604		17,343
	83,841			11,575		682,201
30,175	142,988		48,795	53,506	2,018,077	3,600,210
42,410	1,546			4,510	83,348	159,184
	134,282			179,691	3,078,778	6,668,251
4,445	452,262			8,980	120,780	1,282,078
	70,026			42,599	192,395	2,808,450
					2,800	194,117
430,084	1,057,624	199,553	519,208	524,560	7,336,982	29,125,252
77,353	993,399		6,469	10,263,842	37,724	14,601,630
	196,060			13,161	3,000	968,779
77,353	1,189,459		6,469	10,277,003	40,724	15,570,409

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
ENVIRONMENT.....	1,690,066		1,204,868	24,935,681
FINANCE—				
Department—				
Financial and Economic Policies Program			61,325	2,071,088
Auditor General			78,398	1,833,816
Canadian International Trade Tribunal				118,911
Federal Office of Regional Development—Quebec	24,362		146,708	758,658
Office of the Superintendent of Financial Institutions.....			38,518	1,102,225
	24,362		324,949	5,884,698
FISHERIES AND OCEANS—				
Department	23,441,924		1,390,059	14,576,230
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—				
Department (External Affairs)	2,896,379		21,726,615	18,272,087
Canadian International Development Agency				2,168,502
NAFTA Secretariat (previously Canadian Secretariat)				39,518
International Joint Commission				80,457
	2,896,379		21,726,615	20,560,564
GOVERNOR GENERAL.....	20,948			562,313
HEALTH—				
Department (National Health and Welfare)—				
Health Program	1,686,021		646,892	9,832,513
Hazardous Materials Information Review Commission				2,372
Medical Research Council			7,777	290,606
Patented Medicine Prices Review Board				52,675
	1,686,021		654,669	10,178,166

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
13,613,801	1,526,778		543,701	522,526	3,667,416	47,704,837
	111,188			107,242		2,350,843
	96,093			13,964	6,808	2,029,079
	9,785					128,696
	20,517		337	6,407	2,526	959,515
	47,925				23,241	1,211,909
	285,508		337	127,613	32,575	6,680,042
3,113,674	690,080		248,049	158,477	2,217,012	45,835,505
3,428,694	10,307,747		3,284,026	1,825,175	44,422	61,785,145
	31,005			343,545		2,543,052
	9,107					48,625
	145,498			3,855		229,810
3,428,694	10,493,357		3,284,026	2,172,575	44,422	64,606,632
	1,025					584,286
7,060,022	5,266,889	15,601	909,490	8,774,323	1,349,736	35,541,487
4,858	6,910			9,227		23,367
	41,802			2,598		342,783
	22,083			22,680	1,946	99,384
7,064,880	5,337,684	15,601	909,490	8,808,828	1,351,682	36,007,021

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT—				
Department (Employment and Immigration)—				
Corporate Services Program	469,690		1,006,175	8,343,210
Employment and Insurance Program	1,086,454		1,925,670	41,572,609
Income Security Program	260,079		49,795	784,058
Labour Program			323,382	3,997,238
Social Development and Education Program			208,062	1,900,219
Canada Labour Relations Board				37,317
Canadian Artists and Producers Professional Relations Tribunal			407	27,625
Canadian Centre for Occupational Health and Safety				60,747
	1,816,223		3,513,491	56,723,023
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Department—				
Administration Program			4,372	873,782
Indian and Inuit Affairs Program	500,971		163,353	3,585,067
Northern Affairs Program	460,025		84,233	842,607
Canadian Polar Commission				7,049
	960,996		251,958	5,308,505
INDUSTRY—				
Department (Industry, Science and Technology and Consumer and Corporate Affairs) ⁽⁴⁾	1,151,468		12,192,128	15,968,905
Canadian Space Agency	255		1,309,974	8,472,822
Competition Tribunal				24,094
Copyright Board				6,590
National Research Council of Canada	301,464		699,200	12,827,615
Natural Sciences and Engineering Research Council			2,530	1,329,801
Social Sciences and Humanities Research Council			21,459	533,084
Statistics Canada	64,151			1,362,873
	1,517,338		14,225,291	40,525,784
JUSTICE—				
Department			30,253	11,305,980
Canadian Human Rights Commission	18,912		1,892	123,381
Commissioner for Federal Judicial Affairs				203,353
Federal Court of Canada			192,337	911,353
Offices of the Information and Privacy Commissioners of Canada			5,441	63,390
Supreme Court of Canada	23,206		45,203	324,520
Tax Court of Canada				110,381
	42,118		275,126	13,042,358

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
167,219	1,836,726	150,539	2,720	508,191	29,570	12,514,040
23,529	3,290,284	278,908	217,302	1,969,540	180,485	50,544,781
2,725	32,280	86,750		56,138	3,798	1,275,623
1,517	1,681,180	17,582	4,134	261,417	103,480	6,389,930
1,054	291,748	27,519	44	34,572	9,940	2,473,158
	20,885			158,660		216,862
	4,390			8,995		41,417
	20,727			2,895	1,825	86,194
196,044	7,178,220	561,298	224,200	3,000,408	329,098	73,542,005
36	25,465		313	35,772		939,740
7,961	449,865		62,833	195,587	22,164	4,987,801
127,324	171,500		30,593	85,818	287,109	2,089,209
	1,550					8,599
135,321	648,380		93,739	317,177	309,273	8,025,349
29,371,430	1,071,341		377,405	1,145,262	274,950	61,552,889
3,636,390	382,150		64,012	394,603	157,569,466	171,829,672
			3,267			24,094
17,635,671	1,254,184	235,409	536,365	89,509	1,450,409	35,029,826
	47,713				1,525	1,333,856
	364,719			8,891,093	505,275	602,256
						11,188,111
50,643,491	3,120,107	235,409	981,049	10,520,467	159,801,625	281,570,561
	660,241			194,593	87,036	12,278,103
	20,971			4,645		169,801
	13,997			25,476		242,826
	195,738				31,657	1,331,085
	46,291			561		115,683
	251,462			7,586	47,393	699,370
	12,786			4,013	857	128,037
	1,201,486			236,874	166,943	14,964,905

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
NATIONAL DEFENCE—				
Department	1,165,349,905	412,495,355	322,479,283	171,385,626
Emergency Preparedness Canada	10,693		224,324	247,756
	1,165,360,598	412,495,355	322,703,607	171,633,382
NATIONAL REVENUE—				
Customs and Excise	550,454		1,165,492	11,765,590
Taxation	59,065		1,433,250	37,251,207
	609,519		2,598,742	49,016,797
NATURAL RESOURCES—				
Department (Energy, Mines and Resources and Forestry) —				
Energy, Mines and Resources Program	624,535		968,699	18,229,294
Forest Program	760,188		118,808	2,308,672
Atomic Energy Control Board	39,159		209,360	1,030,457
National Energy Board			27,640	960,492
	1,423,882		1,324,507	22,528,915
PARLIAMENT—				
The Senate	25,265			
House of Commons			4,609,849	2,886,130
Library of Parliament			3,193	708,516
	25,265		4,613,042	3,594,646
PRIVY COUNCIL—				
Department			203,305	1,458,474
Canadian Centre for Management Development			50,366	334,057
Canadian Intergovernmental Conference Secretariat				160,675
Canadian Transportation Accident Investigation and Safety Board	15,324		81,201	668,428
Chief Electoral Officer	9,806			208,588
Commissioner of Official Languages			4,850	148,127
National Round Table on the Environment and the Economy			1,099	53,247
Public Service Staff Relations Board				106,996
Security Intelligence Review Committee				79,618
	25,130		340,821	3,218,210

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
145,784,424	33,880,962 35,924	4,152,072	7,055,147 3,485	2,843,936 9,480	50,341,106 2,999	2,315,767,816 534,661
145,784,424	33,916,886	4,152,072	7,058,632	2,853,416	50,344,105	2,316,302,477
856,221	1,983,617 3,755,481		656,661	157,635 686,450	3,977,422 841,760	21,113,092 44,027,213
856,221	5,739,098		656,661	844,085	4,819,182	65,140,305
8,730,310 1,045,260 148,583	861,282 169,880 125,375 60,856	143,096 15,529	3,026,802 208,190	67,567 53,780 16,261 59,277	630,700 160,342 1,913 3,360	33,282,285 4,840,649 1,571,108 1,111,625
9,924,153	1,217,393	158,625	3,234,992	196,885	796,315	40,805,667
	166,695 300,794 15,975			650,865 436,646 167,231		842,825 8,270,394 963,097
	483,464			1,254,742	105,157	10,076,316
34,439	20,058 168,101		8,829 649	18,525 9,877	26,163 174,029	1,769,793 737,079 160,675
2,330	62,057 27,152 27,008 6,794 390	4,195		20,619 1,501 1,474	48,621 6,500 5,375	902,775 252,046 186,861 54,346 115,264 80,008
36,769	311,560	4,195	9,478	51,996	260,688	4,258,847

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES—				
Department (Public Works and Supply and Services)—				
Services Program	876,177		754,419	4,016,064
Real Property Program			1,748	367,868
Supply and Services Program	268,403		2,144,567	17,554,898
	1,144,580		2,900,734	21,938,830
SOLICITOR GENERAL—				
Department ⁽⁵⁾			13,939	1,008,166
Correctional Service	2,195,237		10,065,976	12,270,971
National Parole Board	124,247		32,374	99,068
Royal Canadian Mounted Police	39,732,233		18,062,818	40,102,491
	42,051,717		28,175,107	53,480,696
TRANSPORT—				
Department	20,582,903		7,576,576	26,773,128
Civil Aviation Tribunal				77,328
Grain Transportation Agency Administrator	8,171,286		73,943	1,013,139
National Transportation Agency				
	28,754,189		7,650,519	27,863,595
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service Program	19,552		35,986	524,977
	19,552		35,986	524,977
VETERANS AFFAIRS—				
Department—				
Veterans Affairs Program	20,042		150,009	2,766,171
Canadian Pension Commission Program				2,998
Bureau of Pensions Advocates Program				338
Veterans Appeal Board Program				72,412
	20,042		150,009	2,841,919

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
1,486,252	4,958,458 298,916 1,757,359	129,562 5,400	2,909,744 7,119	2,234,089 130,156 994,635	907,009 32,497 1,070,648	18,271,774 831,185 23,803,029
1,486,252	7,014,733	134,962	2,916,863	3,358,880	2,010,154	42,905,988
	26,041 1,337,139 16,821	100,430	1,338,526	21,636 7,205	11,297 5,716,276 9,081	1,081,079 33,024,555 288,796
5,522,030	4,847,015	56,774	120,340	163,650	8,254,726	116,862,077
5,522,030	6,227,016	157,204	1,458,866	192,491	13,991,380	151,256,507
121,029,442	7,217,112 546 3,264 36,555	936,337	3,657,091	6,837,155	11,600,938	206,210,682 546 8,251,878 1,123,637
121,029,442	7,257,477	936,337	3,657,091	6,837,155	11,600,938	215,586,743
	76,342			11,372		668,229
	76,342			11,372		668,229
82,445	883,949 195 15,321 52,394			78,076 951 4,120	141,137	4,121,829 4,144 19,779 124,806
82,445	951,859			83,147	141,137	4,270,558

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
WESTERN ECONOMIC DIVERSIFICATION.....			17,961	316,091
Total	1,282,354,769	412,495,355	417,182,444	581,504,377

(1) This category includes ships and boats, \$823,788,147; aircraft, \$137,849,581; military road motor vehicles, \$209,454,133; non-military road motor vehicles, \$96,297,404; and, miscellaneous vehicles, \$14,965,504.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating, material-handling and other equipment.

(4) Includes the Industry and Science Development Program and the Services to the Marketplace Program.

(5) Includes the Royal Canadian Mounted Police External Review Committee and the Royal Canadian Mounted Police Public Complaints Commission.

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
	24,814			57,829	19,304	435,999
368,081,497	97,177,510	6,910,037	26,306,934	52,716,676	261,858,657	3,506,588,256

SECTION 8

1994-95

PUBLIC ACCOUNTS

Transfer Payments

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Transfer Payments

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrual charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

SUMMARY OF TRANSFER PAYMENTS

Department and agency	Total
	\$
AGRICULTURE AND AGRI-FOOD—	
Department (Agriculture).....	1,230,493,775
ATLANTIC CANADA OPPORTUNITIES AGENCY—	
Department	299,861,279
CANADIAN HERITAGE—	
Department (Communications)—	
Corporate Services Program	50,928
Canadian Identity Program	525,297,958
Parks Program	6,851,757
National Archives of Canada	2,393,977
National Film Board	361,611
National Library	427,071
Status of Women—Office of the Co-ordinator	50,000
	535,433,302
CITIZENSHIP AND IMMIGRATION—	
Department (Secretary of State)—	
Immigration Program	244,598,657
ENVIRONMENT	71,887,381
FINANCE—	
Department—	
Financial and Economic Policies Program	1,010,540,252
Fiscal Transfer Payments Program	8,821,078,979
Auditor General	427,238
Federal Office of Regional Development—Quebec	242,774,715
	10,074,821,184

SUMMARY OF TRANSFER PAYMENTS—Continued

Department and agency	Total
	\$
FISHERIES AND OCEANS—	
Department	<u>106,515,139</u>
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—	
Department (External Affairs)	540,753,680
Canadian International Development Agency	2,003,347,107
	<u>2,544,100,787</u>
GOVERNOR GENERAL	<u>169,713</u>
HEALTH—	
Department (National Health and Welfare)—	
Health Program	8,026,023,483
Medical Research Council	257,633,570
	<u>8,283,657,053</u>
HUMAN RESOURCES DEVELOPMENT—	
Department (Employment and Immigration)—	
Employment and Insurance Program	1,568,878,828
Income Security Program	20,549,974,256
Labour Program	7,749,400
Social Development and Education Program	10,626,669,810
	<u>32,753,272,294</u>
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Administration Program	458,000
Indian and Inuit Affairs Program	3,338,642,561
Northern Affairs Program	79,056,083
Transfer Payments to the Territorial Governments Program	1,195,795,383
Canadian Polar Commission	21,000
	<u>4,613,973,027</u>
INDUSTRY—	
Department (Industry, Science and Technology and Consumer and Corporate Affairs)—	
Industry and Science Development Program	722,880,099
Services to the Marketplace Program	1,603,000
Canadian Space Agency	33,502,300
National Research Council of Canada	131,555,230
Natural Sciences and Engineering Research Council	474,995,000
Social Sciences and Humanities Research Council	92,822,000
Statistics Canada	71,485
	<u>1,457,429,114</u>
JUSTICE—	
Department	276,087,469
Commissioner for Federal Judicial Affairs	33,720,574
Supreme Court of Canada	1,199,774
	<u>311,007,817</u>

SUMMARY OF TRANSFER PAYMENTS—Continued

Department and agency	Total
	\$
NATIONAL DEFENCE—	
Department	209,787,317
Emergency Preparedness Canada	16,338,497
	226,125,814
NATIONAL REVENUE—	
Customs and Excise	101,162,000
Taxation	114,341
	101,276,341
NATURAL RESOURCES—	
Department (Energy, Mines and Resources and Forestry)—	
Energy, Mines and Resources Program	514,678,480
Forest Program	98,258,866
Atomic Energy Control Board	634,890
	613,572,236
PARLIAMENT—	
The Senate	627,199
House of Commons	956,680
	1,583,879
PRIVY COUNCIL—	
Department	37,041,837
Canadian Centre for Management Development	176,000
Chief Electoral Officer	13,966,398
	51,184,235
PUBLIC WORKS AND GOVERNMENT SERVICES—	
Department (Public Works and Supply and Services)—	
Services Program	32,861,497
Real Property Program	408,207,169
Supply and Services Program	672,529
	441,741,195
SOLICITOR GENERAL—	
Department	32,254,914
Correctional Service	2,249,740
Royal Canadian Mounted Police	37,950,283
	72,454,937
TRANSPORT—	
Department	338,249,793
Grain Transportation Agency Administrator	2,251,042
National Transportation Agency	778,388,094
	1,118,888,929

SUMMARY OF TRANSFER PAYMENTS—*Concluded*

Department and agency	Total
	\$
TREASURY BOARD—	
Secretariat—	
Central Administration of the Public Service Program	168,000
Employer Contributions to Insurance Plans Program	328,032
	<u>496,032</u>
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	<u>1,445,436,105</u>
WESTERN ECONOMIC DIVERSIFICATION	<u>224,243,527</u>
Total	<u>66,824,223,752</u>

SECTION 9

**1994-95
PUBLIC ACCOUNTS**

Public Debt Charges

CONTENTS

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Public debt charges	9.2

Public debt charges

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1994-95
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,650,000
T 15—1956-96/98 (conversion loan)	3.75	197,045,000	7,371,938
F 23—1967-94 (matured December 1, 1994)	6.25		5,244
F 33—1968-95	6.5	100,000,000	6,500,000
F 85—1974/75/76/77-94 (matured June 15, 1994)	9.5		12,068,021
F 97—1975/76-95	10	652,375,000	65,029,000
J 2—1976/78-2001	9.5	1,232,750,000	116,767,350
J 7—1977-2002	8.75	213,000,000	18,355,961
J 9—1977/78-97	9.25	876,000,000	80,993,000
J 13—1977-99	9	527,500,000	47,422,618
J 18—1978-2003	9.5	670,500,000	63,780,397
J 22—1978-2000	9.75	500,000,000	48,750,000
J 24—1979-2004	10.25	2,200,000,000	222,860,099
J 25—1979-2002	10	1,850,000,000	184,950,000
J 30—1979/87-2004	10.5	875,000,000	91,875,000
J 34—1979/80/83-2002	11.25	1,625,000,000	182,812,500
J 35—1980/83-2003	11.75	2,700,000,000	317,094,312
J 39—1980/81/82-2000	13.75	1,050,000,000	144,375,000
J 42—1980/81-2001	13	1,325,000,000	172,214,250
J 53—1980-99	13.5	400,000,000	53,923,725
J 66—1981-2001	15.75	425,000,000	66,937,500
J 70—1981-2000	15	175,000,000	26,250,000
J 79—1982-2002	15.5	350,000,000	54,250,000
H 6—1983/85-2005	12.25	1,375,000,000	168,437,500
H 9—1983/84-2005	12	1,775,000,000	213,000,000
H 18—1984/85-2006	12.5	975,000,000	121,875,000
H 21—1984-94 (matured April 1, 1994)	13		547,603
H 22—1984-2004	13.5	550,000,000	74,250,000
H 25—1984-94 (matured May 15, 1994)	13.75		21,020,548
H 26—1984-2006	14	1,025,000,000	143,500,000
H 29—1984-94 (matured July 15, 1994)	13.5		9,940,068
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,000,000
H 39—1984-94 (matured October 1, 1994)	12.75		30,530,137
H 41—1984-2008	12.75	750,000,000	95,625,000
H 42—1984-94 (matured December 15, 1994)	12.5		79,828,767
H 44—1984/85-95 (matured February 1, 1995)	12.25		74,699,829
H 48—1984/90-95 (matured March 1, 1995)	11.75		99,754,281
H 51—1985-95 (matured February 1, 1995)	11.5		36,272,260
H 52—1985-2008	11.75	725,000,000	85,187,500
H 54—1985-95	11.25	1,350,000,000	151,875,000
H 58—1985-2009	11.5	400,000,000	46,000,000
H 62—1985/90-95	10.5	3,100,000,000	298,692,814
H 63—1985/88-2009	10.75	1,300,000,000	139,750,000

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1994-95
	%	\$	\$
H 67—1985/89/90-95	10.75	3,050,000,000	307,263,174
H 68—1985/87-2009	11	925,000,000	101,750,000
H 74—1985/87/88/89-2008	10	3,450,000,000	345,000,000
H 76—1986/87/88/90/91-96	10.25	2,600,000,000	253,753,719
H 79—1986-2010	9.75	325,000,000	31,687,500
H 80—1986/87/88/89-96	9.25	3,300,000,000	301,027,053
H 81—1986/87/89/90-2010	9.5	2,975,000,000	282,625,000
H 84—1986/87-96	8.75	2,175,000,000	190,312,500
H 85—1986-2010	8.75	325,000,000	28,437,500
H 87—1986/87/88-2011	9	1,975,000,000	177,750,000
H 97—1987/91-97	8.25	3,400,000,000	274,029,175
H 98—1987-2011	8.5	750,000,000	63,750,000
A 3—1987-94 (matured July 15, 1994)	7.75		9,130,137
A 6—1987/88/89/91-94 (matured October 1, 1994)	9.25		107,845,558
A 8—1987/88/90/91-97	9.75	2,775,000,000	261,951,094
A 10—1987/89/90-98	10.75	2,225,000,000	239,187,500
A 12—1988/89/90-95 (matured March 1, 1995)	10		221,283,603
A 17—1988/89/91-98	9.5	3,100,000,000	287,728,839
A 18—1988/89-98	10.25	2,275,000,000	228,351,954
A 23—1989/90/91-2014	10.25	3,150,000,000	322,875,000
A 25—1989/91-94 (matured December 15, 1994)	9.25		98,150,551
A 27—1989-99	9.25	2,825,000,000	261,312,500
A 30—1990-2000	9.75	1,575,000,000	153,562,500
A 32—1990-2000	10.5	2,900,000,000	304,500,000
A 33—1990-2000	11.5	1,200,000,000	138,000,000
A 34—1990-2015	11.25	2,350,000,000	264,375,000
A 37—1990/91-2001	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021	10.5	1,800,000,000	189,000,000
A 40—1991-2001	9.75	3,550,000,000	335,186,134
A 42—1991-96	9.25	3,425,000,000	316,812,500
A 43—1991-2021	9.75	4,650,000,000	453,375,000
A 45—1991-2001	9.75	3,850,000,000	375,375,000
A 47—1991/92-2002	8.5	5,450,000,000	463,250,000
A 49—1991/92-2022	9.25	2,550,000,000	235,875,000
A 50—1992-97	7.5	4,200,000,000	283,376,552
A 52—1992-95	8.25	1,500,000,000	122,715,081
A 53—1992-94 (matured September 15, 1994)	7		111,760,274
A 54—1992/93-96	6	3,500,000,000	208,895,394
A 55—1992/93/94-2023	8	8,200,000,000	647,583,562
A 56—1992/93-98	6.25	6,600,000,000	383,329,448
A 57—1992/93-2003	7.25	6,900,000,000	500,250,000
A 58—1992-95 (matured March 15, 1995)	7		254,339,726
A 59—1993-96	6.5	3,800,000,000	247,000,000
A 60—1993-98	6.5	6,800,000,000	440,251,442
A 61—1993-2003	7.5	8,800,000,000	660,000,000
A 62—1993-95	6.25	4,300,000,000	268,750,000
A 70—1993/94-99	5.75	6,700,000,000	372,972,172
A 71—1993/94-96	4.75	4,900,000,000	232,750,000
A 72—1994-2004	6.5	7,900,000,000	496,430,802
A 73—1994-99	7.75	8,500,000,000	508,037,688
A 74—1994-96	7.75	5,100,000,000	263,786,652
A 75—1994/95-2004	9	7,700,000,000	318,871,218
A 76—1994/95-2025	9	3,900,000,000	155,219,189
A 77—1994/95-2000	8.5	6,500,000,000	167,278,453
A 78—1994/95-97	8	4,800,000,000	62,202,746
L 25—1991/92/93/94/95-2021	4.25	4,713,345,930	155,002,927
M 1—1990-2019	10.186	8,436,324	1,317,148
Forward Exchange Agreement (Swaps)	Floating	57,184	(1,515,122)
		225,746,009,438	18,831,203,565

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1994-95
	%	\$	\$
Payable in foreign currencies—			
United States dollars ⁽²⁾ —			
1985-95.....	10	699,600,000	30,368,765 ⁽³⁾
1985-95.....	10.125	179,202,540	(15,697,484) ⁽³⁾
1986-96.....	9	1,399,200,000	84,808,074
1994-97.....	6.5	2,798,400,000	134,906,200
1994-99.....	Floating	2,798,400,000	134,849,648
		7,874,802,540	369,235,203
		233,620,811,978	19,200,438,768
Interest on Canada savings bonds—			
S 42—1987-97.....	4.25-5.5-6.5-5.75	3,916,360,800	328,242,657
S 43—1988-98.....	4.25-5.5-6.5-5.75	3,710,419,250	292,663,526
S 44—1989-2001.....	4.25-5.5-6.5-5.75	2,956,506,500	219,426,805
S 45—1990-2002.....	4.25-5.5-6.5-5.75	2,706,822,250	192,422,275
S 46—1991-2003.....	4.25-5.5-6.5-5.75	3,939,402,700	274,154,128
S 47—1992-2004.....	4.25-5.5-6.5-5.75	4,567,494,600	313,204,752
S 48—1993-2005.....	4.25-5.5-6.5-5.75	3,011,752,200	222,898,463
S 49—1994-2006.....	5.75	6,577,564,981	170,633,668
		31,386,323,281	2,013,646,274
Interest on bonds for Canada Pension Plan.....			
	various	3,488,451,000⁽⁴⁾	359,596,862
Total interest on unmatured debt.....		268,495,586,259	21,573,681,904
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1993-94 issues.....		164,450,000,000	3,664,704,196
Amortization of discounts on 1994-95 issues.....		164,450,000,000	5,678,389,244
			9,343,093,440
Amortization of discounts and premiums on marketable bonds.....			
			337,305,949
Amortization of discounts on Canada bills—			
Amortization of discounts on 1993-94 issues.....		9,046,123,231	86,585,074
Amortization of discounts on 1994-95 issues.....		9,046,123,231	255,040,538
			341,625,612
Amortization of commissions and remunerations on Canada savings bonds.....			
			55,706,000
Total amortization of premiums, discounts and commissions on unmatured debt.....		173,496,123,231	10,077,731,001
Servicing costs and costs of issuing new borrowings.....			
			77,984,419
Total public debt charges related to unmatured debt.....		441,991,709,490	31,729,397,324
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account.....	various	59,941,130,441	5,715,342,982
Canadian Forces Superannuation Account.....	various	34,544,573,856	3,312,672,981
Royal Canadian Mounted Police Superannuation Account.....	various	6,819,813,966	641,949,767
Members of Parliament Retiring Allowances Account.....	various	235,051,927	17,801,043
Members of Parliament Retirement Compensation Arrangements Account.....	various	21,963,436	7,085,870
Supplementary Retirement Benefits Account.....	various	43,288,625	424,613
Judges.....	various		3,396,740
Lieutenant-Governors.....	various		16,918
Diplomatic services.....	various		9,263
Canada Pension Plan.....	various	3,406,055,042	237,576,608
Government Annuities Account.....	various	693,085,531	48,004,863
Deposit accounts—			
General Security Deposit.....	various	160,000	13,284
St. Lawrence Seaway Authority.....	various	13,000,000	1,119,023
Contractors' security deposits.....	various	14,263,394	900,742

Public debt charges—Concluded

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1994-95
	%	\$	\$
Trust accounts—			
Halifax 1917 explosion pension account	various	428,479	24,427
Indian band funds	various	912,308,910	77,524,442
Indian estate accounts	various	6,746,720	599,954
Indian savings accounts	various	162,911,172	14,449,874
Sir William Stephenson Academy—			
Meritorious graduate awards	various	21,166	1,117
Scholastic awards	various	16,038	884
Inmates' trust fund	various	7,199,765	16,430
Royal Canadian Mounted Police—Benefit trust fund	various	2,537,479	139,666
Administered trust accounts	various	9,241,121	512,030
Estates fund	various	1,058,871	18,860
Veterans administration and welfare trust fund	various	1,953,463	96,460
Insurance and death benefit accounts—			
Regular forces death benefit account	various	164,813,704	16,079,760
Public Service death benefit account	various	1,123,252,332	106,939,599
Pension accounts—			
Annuities agents' pension account	various	15,382	315
Royal Canadian Mounted Police—			
Dependants' pension fund	various	25,211,618	2,453,940
Other specified purpose accounts—			
Net Income Stabilization Account	various	596,233,578	25,761,514
Commodity Industry Development Fund—Province	various	15,158,822	121,720
Shared-cost agreements—Research—Agriculture	various	5,170,858	14,049
Mackenzie King trust account	various	288,230	17,955
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽⁵⁾
Cost recoverable technical assistance program	various		8,546
Dyskinesia and torticollis research	various	76,728	88,703
Indian moneys suspense account	various	21,029,164	1,925,474
1924 Ontario lands agreement	various	40,057	668,167
Natural Sciences and Engineering Research Council—			
Trust fund	various	680,686	35,753
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	266,075	14,523
Trust fund	various	8,819	463
Federal Court special account	various	4,620,313	252,519
International Energy Agency—Implementing agreement	various	7,286	909
Army benevolent fund	various	112,686	15,020
Other accounts—			
Allocations of Special Drawing Rights of the International Monetary Fund	various	1,701,540,751	82,310,640
Total public debt charges related to pension and other accounts		110,498,014,262	10,316,542,299
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Unemployment Insurance Account	various	(3,885,778,862)	17,288,231
Agricultural Commodities Stabilization Accounts	various	38,639,026	6,427,521
National Battlefields Commission—Trust fund	various	234,568	12,776
Claudia de Hueck trust fund	various	371,643	19,862
Ship-Source Oil Pollution Fund	various	233,260,548	18,793,680
Total public debt charges related to consolidated specified purpose accounts		(3,613,273,077)	42,542,070
TOTAL PUBLIC DEBT CHARGES		548,876,450,675	42,088,481,693

(1) For unmatured debt, the amount of principal represents the closing balance as at March 31, 1995. For the other accounts, the amount of principal represents the net closing balance as at March 31, 1995.

(2) Converted to \$1 US = \$1.3992 Cdn.

(3) These amounts include charges and receipts for swap agreements which correspond to these debt issues.

(4) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(5) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

SECTION 10

1994-95

PUBLIC ACCOUNTS

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

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Payments of claims against the Crown	10.2
Ex gratia payments	10.15
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Payments of claims against the Crown

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount at the end of each program, together with the total number of such claims.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN HERITAGE	
Department (Agriculture)		Department (Communications)	
Accidents involving a Crown vehicle—		CORPORATE SERVICES PROGRAM	
Cuff Donald and Linda	55,000	Settlement of complaints brought to the Human Rights Commission—	
The Co-operators (ins.)	\$ 1,398	Caroline Engelman Gottheil in trust for Pitawanakwat M	400,000
Litgningby R	100		
Olive Waller Zinkhan & Waller in Trust for Dorothy Burdon	8,000	PARKS PROGRAM	
Monnex Insurance Management Inc., for Smiley B	2,056	Settlement of complaints brought to the Human Rights Commission—	
Nowik M	2,325	Hopkins J	2,000
Saskatchewan Government Insurance	2,308	Loss in motor vehicle accident—	
Compensation for legal fees and out of court settlement cost to resolve legal action—		Burford R	1,150
Bloomsbury Farms Inc.	100,000	Rock chips damage—	
Kell & Cottrelle for Bank of Montreal	11,723	Mattatall D C	1,187
Name withheld ⁽¹⁾	3,778	Accident involving a Crown vehicle—	
Name withheld ⁽¹⁾	18,000	Federated Insurance Company of Canada	1,040
Name withheld ⁽¹⁾	105,000	Flynn E	1,431
Name withheld ⁽¹⁾	13,562	Halifax Insurance Co	1,542
Name withheld ⁽¹⁾	62,350	Niddire J	1,071
The Alberta Swine Breeders Association	250,000	Motor vehicle accident—	
Tony Matejka, George Matejka and Steven Matejka	100,000	Alpine Heading Ltd	2,048
W P Griffin Inc.	400,000	Bay Sales Ltd	1,226
Payment of compensation under the Canadian Human Rights Act—		Comeau D	1,480
Name withheld ⁽¹⁾	1,000	Liberty Mutual Insurance Group	3,353
Accident involving a Crown vehicle—		Zurich Insurance Co	8,482
David F Dunwoodie in Trust	4,000	Damage to camper truck caused by falling tree at Greenpoint Campground—	
La Capital cie d'assurance	1,472	Gear A	3,534
Ontario Hydro	2,566	Damages due to storm caused ramp and cleat failure—	
Compensation due to resolution of harassment complaint—		Churchward L	5,323
Name withheld ⁽¹⁾	2,000	Louttit R	7,535
Claim for expenses related to drilling of test well—		Murray J	1,797
Nilsson C W	3,000	Damage to private vehicle from traffic barrier—	
Compensation for damages to an employee's personal belongings due to flooding in the basement of a government owned residence—		Dawdell J	1,563
Savage D	3,800	Personal injury during interpretation demonstration—	
Loss of cattle due to failure of water supply at Masefield Community Pasture—		Wall D	16,186
Southside Service Ltd.	1,200	Claims under \$1,000 (22)	10,147
Frank Andrews	4,200		72,095
Perrin Raching Ltd.	3,000		
Claims under \$1,000 (22)	9,273	National Film Board	
	1,171,111	Settlement of a discrimination complaint according to Public Service Law with regards to work relations—	
		Cournoyer R	10,000
			482,095
ATLANTIC CANADA OPPORTUNITIES		CITIZENSHIP AND IMMIGRATION	
AGENCY		Department (Secretary of State)	
Department		IMMIGRATION PROGRAM	
Settlement of a damage claim—Re: Accident involving a Crown vehicle—		Damages relating to unfair treatment in the determination of merit—	
Gillingham S	1,356	Appolon P-L	3,320
		Damages relating to an accident involving a rented vehicle—	
		Budget Car Rentals	3,119
		Claims under \$1,000 (3)	1,271
			7,710

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Immigration and Refugee Board of Canada		Out of court settlement for alleged erosion of property said to be caused by dykes and other works built by the Department of Fisheries and Oceans on the Chilliwack River—	
Settlement of claim against an IRB employee—		Gray Dr and Mrs.	250,000
Kowarsky and Company in Trust for		Out of court settlement for alleged wrongful dismissal—	
A J A McKinley	1,700	Parkinson K	5,089
	9,410	Out of court settlement for injuries sustained in an accident—	
ENVIRONMENT		Jacob T	3,000
Payment of damages due to discrimination—		Cheyne W	6,000
Pierre-Jerome C.	3,500	Personal injury—	
Accident involving a Crown vehicle—		Marine Atlantic for Billard D	2,500
The Insurance Corporation of		Martin J L for maynard J W (in trust)	43,860
British Columbia	\$ 5,477	Poulin S	1,428
Copland C	1,852	Settlement under the <i>Canadian human Rights Act</i> —	
Jabour, Sudeyko, Stewart (lawyer)	694	Morrison A	1,500
Reynolds S A	1,757	Bennett R	3,276
Roff D J	325	Settlement of a complaint made to the Public Service Commission—	
Spence J B	500	Kemp A	23,313
	10,605	Claims under \$1,000 (34)	17,978
Saskatchewan Government Insurance	\$ 877		527,050
Rawlco sales rental inc.	133		
	1,010		
Claims under \$1,000 (2)	644		
	15,759		
FISHERIES AND OCEANS		FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Department		Department (External Affairs)	
Accident involving a Crown vehicle—		Accident involving a rented car—	
Allstate Insurance for Turco-Salvatore R	4,630	Ottawa Car Rentals Canada Inc.	6,256
Access Autobody for Nakula S.	1,791	Compensation paid to employee as a result of Human Rights Commission settlement—	
Bélair Co d'Assurance	1,251	Roche P	2,500
Clinton J.	1,206	Compensation paid as per decision of grievance committee—	
Crane E and J	2,487	Emard M	4,825
Currie Enterprises	2,000	Out-of-court settlement as a result of complaint filed under the <i>Canadian Human Rights Act</i> —	
Emery J P	6,500	Nelligan Power in trust	
Family Insurance Corporation for Hamilton D	1,024	Name withheld ⁽¹⁾	85,000
Hood and Associate in trust for Hamilton L	54,000	Reimbursement of dental expenses as per legal decision—	
Insurance Corporation of BC for Tan N.	1,679	Wang E B	2,156
Laurentienne Générale	4,531	Reimbursement for damage incurred due to road traffic accident—	
Manitoba Public Insurance	2,102	MacFarlane Guy Solicitors (Lamont M)	85,736
Oreck Chernof Tick and Farber for Ivanoff A	34,396	Claims under \$1,000 (601)	9,139
Power D	1,434		195,612
Rose J	3,140		
Royal Insurance Canada	\$ 1,794	HEALTH	
Saunders Fabric and Murphy	17,963	Department (National Health and Welfare)	
Mitchell G E	100	Accident involving a Crown vehicle—	
	19,857	General Accident Indemnity Company	3,780
Wellington Insurance Company	1,570	Out of Court Settlements—	
Whitman K	\$ 106	Compensation for loss of economic opportunity—	
	1,676	Beesley H	7,500
Zurich Canada for Grant R	1,667	Settlement of contract dispute—	
Accident involving a Crown vessel—		Wilson C	300,000
Harding P	1,235	Town of Sioux Lookout	7,247
Out of court settlement to reimburse a company for Coho Salmon it purchased from a Crown hatchery which was later rejected by fisheries inspection branch as unfit for human consumption—		Compensation for damages and personal injury—	
Pacific Point Seafoods Ltd	14,000	Yaworsky E J	50,000
Out of court settlements of an employee grievance—		Claims under \$1,000 (11)	4,890
Rubia A	8,500		373,417

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HUMAN RESOURCES DEVELOPMENT		NORTHERN AFFAIRS PROGRAM	
Department (Employment and Immigration)		Accident involving a Crown leased vehicle—	
CORPORATE SERVICES		Anton, Campion, Macdonald and Phillips	1,466
PROGRAM		Julien L (actual payment made to the above)	50,000
Compensation for non-refundable monies spent		Claims under \$1,000 (2)	1,339
due to cancellation of vacation leave—			52,805
Wallace D.	1,088		449,600
Accident involving a Crown vehicle—			
The Dominion of Canada Insurance Co.	13,762	INDUSTRY	
Walsh P.	2,194	Department (Industry, Science and Technology and	
Discrimination in the provision of services—		Consumer and Corporate Affairs)	
George M.	2,215	INDUSTRY AND SCIENCE DEVELOPMENT	
Settlement of Human Rights Case—		PROGRAM	
Winkler J.	3,000	Accident involving a Crown vehicle—	
Claim under \$1,000 (1)	123	Keil R.	3,500
	22,382	Minister of Finance of Manitoba	
EMPLOYMENT AND INSURANCE PROGRAM		Kress G.	1,347
Accident involving a Crown vehicle—		Retirement Benefits Settlement—	
Lounsbury's Chev Olds	2,849	Sera, Harrison and Daniels	
Lawrence J J.	1,142	Hodder J.	2,000
Newhook H D.	1,650	Claims under \$1,000 (3)	764
Error made in bid selection for a tender			7,611
for computer software—			
Xylog Inc.	14,500	SERVICES TO THE MARKETPLACE	
Settlement related to a deployment complaint—		PROGRAM	
Bastie G.	27,239	Accidents involving a Crown vehicle—	
Claims under \$1,000 (7)	1,749	Canadian General Insurance	
	49,129	Aris L.	3,657
	71,511	Hugues and Hugues in Trust	
		Kiely M.	6,000
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Roetsch, Ward and Schaeffer	
Department		Steger H.	7,804
INDIAN AND INUIT AFFAIRS PROGRAM		Provincial Court Settlement—	
Error made by the Crown in the processing		Steward, McKelvey, Stirling Scales	
amount paid to the wrong individual—		Mazda Canada Inc.	1,500
Adams D C.	3,515	Wrongful Dismissal Settlement—	
Settlement of rental dispute—		Stirbys K.	16,077
Henvey Inlet first Nation.	61,768	Claims under \$1,000 (3)	1,175
Replenishment to a revenue-trust account due to			36,213
an unknown error —		National Research Council of Canada	
Receiver General for Canada	12,249	Canadian Human Rights Tribunal Decisions—	
Out of court settlements—		Grover C P.	14,954
Damage arising from failure to ensure that the		Tracey K.	15,000
premises were insured.—		Worker's Compensation Board—	
Cameron V.	190,000	Castillo R.	5,600
Error in administration of assets of minors accounts—			35,554
Foster D K.	3,807	Statistics Canada	
Foster J L L.	16,234	Claims under \$1,000 (5)	437
Foster T C.	16,234		79,815
Johnson A R.	3,040		
Johnson C C.	3,017	JUSTICE	
Johnson C D.	3,109	Department	
Johnson S F.	16,466	Out-of-court settlement—	
Spooner P I (born Foster)	16,234	Paid to: Farber, Gurevitch, Bickman	
Payment to avoid cost of continued litigation—		Claimant: DKW Systems	75,000
Gellespie, Renkema, Burke In Trust			
for Holiday Park Developments Ltd.	12,000		
Failure to ensure conditions for release of security			
deposit were met—			
Kwakiutl Band.	37,500		
Claims under \$1,000 (3)	1,622		
	396,795		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL DEFENCE			
Department			
Settlement of a claim as a result of an accident involving a department vehicle—		Hillside Motorsports	2,868
Alberta Motor Association Insurance Co re: Herdman W ...	1,038	Hydro Quebec	4,697
Boyd R		Ian Martin Limited	2,713
A D Corbett Law Corp "In Trust"	21,698	Insurance Corporation of British Columbia re: Clarkson N ..	1,243
Allianz Canada re: Butler J	1,542	Insurance Corporation of British Columbia re:	
Allstate Insurance Company re: Brezinski	5,835	Cochrane M	1,010
Allstate Insurance Company re: Isenor	4,267	Insurance Corporation of British Columbia re: Eisel W	2,405
Allstate Insurance Company re: Gagnon S	1,376	Insurance Corporation of British Columbia re: Fenn L	1,264
Allstate Insurance Company re: Taylor D	4,564	Insurance Corporation of British Columbia re: Fleury A	1,004
Andrews S R	1,177	Insurance Corporation of British Columbia re: Jorge	1,926
Angus Equipment Ltd.	3,148	Insurance Corporation of British Columbia re: Lemyre J	1,816
Arlington Auto Body Ltd	1,253	Insurance Corporation of British Columbia re: Rogers	1,608
Assurances Générales Caisses Desjardins re: Bergeron B ...	1,140	Insurance Corporation of British Columbia re: Simms T	2,579
Assurances Générales Caisses Desjardins re: Beaulac D	1,767	Arnold R	
B & R Eckers Transport	1,366	J Brent Melanson Barrister & Solicitor "In Trust"	18,500
Bale L	1,009	J Clark & Son Limited	2,955
Zampa B		J D Collision	1,388
Beaumont Church Barristers & Solicitors "In Trust"	7,820	Phillips M	
Beverly Truck Rental	1,515	Jenkins & Jenkins Barristers & Solicitors "In Trust"	35,000
Bombek J M	1,600	O'Brien H	
Boreal P & C Insurance Co re: Chenel B	1,770	Kimball & Associates "in trust"	76,000
Boreal P & C Insurance Co re: Hogan	1,349	Kong C	160,000
Boudreau J P	15,000	L'Assurance Royale Canada re: Poitras M	1,236
Budget Car/Truck Rentals	20,990	L'Union Canadienne Cie d'assurance re: Tremblay C	1,896
Burnside International Trucks Ltd	1,244	La Capitale Cie d'assurance Generale re: Robichaud C	2,012
Ross M J		La Personnelle Cie d'assurance Canada re: Petipas J B	2,335
Byrne Lenihan Riorden Barrister & Solicitors "In Trust" ..	60,000	La Wellington Cie D'Assurance re: Laforest J J G	1,807
Calmont Leasing	3,737	Le Groupe Commerce Cie d'assurance re: Gagnon F	2,739
Canadian General Insurance Group	2,768	Le Groupe Commerce Cie d'assurance re: Gauthier S	4,232
Canadian Group Underwriters	1,733	Le Groupe Commerce Cie d'assurance re: Lessard H	1,568
Canadian National Union Station	1,092	Leyden D	2,156
Charlotte Laundry & Dry Cleaners Ltd	1,914	Lindsey Claim Services Ltd	1,500
Yeremie N J		Linton B	4,500
Coley & Young Barrister & Solicitors "In Trust"	56,229	Lions Gate Trailer Rentals	1,994
Durflinger K		Locam Inc	5,156
Cope Martin Barrister & Solicitors "In Trust"	3,580	Luciak Charter Service Ltd	1,934
Co-Operators Insurance re: Bourque C	7,351	Lyall R E	1,500
D. Brown Motors Ltd	5,160	Mack W J	75,000
Dans Lincoln-Mercury Sales Ltd	1,096	Manitoba Health Insured Benefits Branch re: Clowes B	1,102
Dartmouth Dodge Chrysler	1,075	Manitoba Public Insurance Corp re: Berg J	6,210
Harsingh S G		Manitoba Public Insurance Corp re: Cannon S	2,631
Diamond & Adleman "In Trust"	9,200	Manitoba Public Insurance Corp re: Earner A	2,833
Direction Nord Sud Ltée	1,800	Manitoba Public Insurance Corp re: Ethier S	1,107
Discount Car & Truck Rentals (North York) Inc	17,288	Manitoba Public Insurance Corp re: Friesen J	1,931
Downey's Ltd	3,808	Manitoba Public Insurance Corp re: Toma C	3,110
Win Max Leasing Inc		Manitoba Public Insurance Corp re: Walton D	1,552
Dutton, Brock, MacIntyre & Collier "In Trust"	15,000	Manitoba Public Insurance Corp re: Whitehorn E	1,184
Flett Motors Ltd	4,032	Manitoba Public Insurance Corp re: Winchester K	1,993
Frame T	3,223	Maritime Tel & Tel	1,687
Purewal S		McLean J H	1,069
Frank M Turco Barrister & Solicitors "In Trust"	26,500	Mills J W	100,000
Fong I Y	2,137	Ministry of Transportation	1,080
Gallant J G E	1,500	Moyan R F	
Gauthier R	1,346	Moffat Ward Barrister & Solicitors "In Trust"	5,102
General Accident Cie d'assurance re: Bernard	6,864	Morgan S	3,652
General Accident Cie d'assurance re: Guyon R	2,344	Morelli A	4,245
Gillespie J R	1,800	Multi Temp Express	2,745
1 st Guaranty Collision & Frame	1,060	Murdock Group Inc	1,330
Hanwell Auto Body Ltd	1,044	Myers Leasing	4,860
Hertz Truck/Car Rentals	18,507	Newfoundland Light & Power	1,526
Kalynka R		O'Dell G	1,050
Hleck Kanuka Thurnber "In Trust"	70,540	O'Leary Pontiac Buick GMC	7,958
		Pasha C	1,016
		Personal Insurance	2,215
		Pilot Insurance Co re: Parkin J	2,491

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Pouliot A.	2,124	McComb K.	
Project Truck Rentals Limited	7,396	Rivard Polskey Sanderson Barrister & Solicitors "In Trust"	4,000
Quelmeac Insurance Adjusters (1987) Ltd re: Edler P.	5,180	Howat D.	
Reville R.T.	1,211	Russell & Company "In Trust"	10,000
Road Repair	1,800	Schirman M.	2,641
Saskatchewan Government Insurance re: Phillips R P.	1,101	Shipman S.	2,359
Saskatchewan Government Insurance re: Slater S.	1,547	Urquhart C.	
Scott C A.	1,491	White Ottenheimer & Baker Barrister & Solicitors "In Trust"	15,500
Schalm W K.	1,184	Settlement of claims for loss and/or damage to personal effects—	
Shaw United Lease	1,632	Anderson I W.	2,004
Stadium Ford Sales (1980) Ltd.	3,033	Bachynsky T J.	1,359
State Farm Mutual Auto Insurance Co re: Galbraith L.	1,556	Clost J.	3,180
State Farm Mutual Auto Insurance Co re: Rosas-Sharpiro L.	1,014	Cowan I B.	1,946
State Farm Mutual Auto Insurance Co re: Simpson S.	2,927	Coyle J O.	1,978
Scotia Insurance Ltd.	1,386	Elderfield M J.	3,476
Tilden Car/Truck Rental	2,776	Genest J P M J.	2,303
Durlinger K.		Gilbert C J.	1,325
T M Spering Baker Newby & Company "In Trust"	28,000	Gilbert L.	1,663
The Co-Operators Insurance	1,155	Grenier M.	1,733
The Co-Operators Insurance re: Cavanaugh	59,041	Langdon M J.	2,650
The Co-Operators Insurance re: Dyer N.	1,364	Lavolette N P.	2,500
The Co-Operators Insurance re: Fulton	1,155	McNaughton M F.	3,656
The Corporation of The City of Windsor.	1,189	Nash D J.	1,500
The General Accident Assurance Of Canada re: Hannigan T.	1,555	Pollard D E.	1,185
The Municipality Of Metropolitan Toronto.	1,423	Reid J E.	3,136
The Personal Insurance Company	1,762	Rockwell N B.	1,458
The Personal Insurance Company re: Phillip	2,069	Tujik M F.	1,838
Township Of Rideau	3,869	Ukrainetz K E.	1,259
Township Of Springwater.	1,480	Settlement of a claim over contract dispute—	
Trafalgar Insurance re: Poirier	1,838	Colonusus B.	
Transport International Pool	1,515	Ian MacMillan Barrister & Solicitors "In Trust"	55,268
Underwriter's Adjustment Bureau Ltd.	30,441	Scanie H.	999,647
Fodor G J.		Stoney Tribe	150,000
Uniacke, Yanko & Wise Barrister & Solicitors "In Trust"	90,000	Pualaus F.	
Via Rail Canada Inc.	20,496	Whittaker, Craik & Chow "In Trust"	5,000
Wainalta Motors (1989) Ltd.	5,367	Ville de Matane.	104,808
Wharmcliffe Plymouth Chrysler	2,315	Damage to personal property—	
Wawanesa Mutual Insurance Co re: Hales R.	1,828	Amos M L.	4,458
Wawanesa Mutual Insurance Co re: Smith/Hill	1,509	Arsenault G S.	3,898
Wawanesa Mutual Insurance Co re: Mitchell J.	1,823	Association Les Fusiliers Mont-Royal	3,000
Wellington Insurance Co re: Cutting P A.	1,350	BC Hydro/BC Tel.	4,134
Wellington Insurance Co re: Hatt	3,042	Canadian National Railway Co.	1,583
Workers Compensation Board of Alberta re: Hill E.	9,439	Canadian Pacific Ltd.	1,431
Wood Motors (1972) Ltd.	4,350	CN General Claims Department	1,156
Zurich Canada re: Boucher D.	1,810	Delavan E L.	
Zurich Canada re: Collette G R.	4,577	Dutton, Brock, MacIntyre & Collier "In Trust"	10,000
Zurich Canada re: Drolet R.	1,403	Jordan's Welding Limited	1,202
Zurich Canada re: Smith W.	1,135	Leis G A.	4,000
Zurich Insurance Company re: Irvine J B.	1,275	Legall P.	2,331
Settlement of claims as a result of personal injuries—		Les Carrossiers Du Port Inc.	3,750
Campbell J.		Favel W.	
Bogne Clark Barrister & Solicitor "In Trust"	7,650	Lister & Associates Barristers & Solicitors "In Trust"	1,750
Cright L.	3,000	McKinnon D B.	1,034
Elderfield A N.	1,415	Minister of Finance Province of Manitoba.	120,000
LaSalle S.		Minister of Finance Province of Saskatchewan	3,109,677
J Barry Fortey Barrister & Solicitor "In Trust"	35,916	Mitchell A.	21,990
Gieni C.	62,495	Morgan G.	9,580
Parizeau A.		Morrisette	1,500
Haynes Lally Dalziel Barrister & Solicitors "In Trust"	67,000	Niagara Public Work	815,607
Johnston P.	150,000	Rawlings	1,760
Rickard C.	100,000		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Reflét Son et Lumière A L Inc	9,952	Hagerman R	45,382
St John's Port Corporation	4,370	Hamer L G	26,184
The Personal re: MacDougan M	2,000	Hartwick R T	63,225
The Personal re: Wrixon T	1,254	Hilts C	76,233
Thom M	2,500	Inouye K	56,462
Totem Lodge Inc	2,250	Kowalski C M	79,201
Underwriter's Adjustment Bureau re: Bridges V B	1,130	Kuffner R G	64,017
Underwriter's Adjustment Bureau re: Eddy B	3,308	Lemay J E L P	1,000
Underwriter's Adjustment Bureau re: East N M	5,000	Lennox J	51,206
Underwriter's Adjustment Bureau re: Hodgins T	4,237	Lockhart J A	75,358
Underwriter's Adjustment Bureau re: Pryor S	7,573	MacDonald P	7,046
Damage due to Flooding—		MacKenzie R	30,226
Alberts A G	2,235	MacMillan A J	2,500
Ayres J E	4,750	Marshall A M	60,264
Chisholm R K	1,820	McCutcheon R	2,500
Clairmont J D	2,220	Millman J C	67,303
Hertz-Plamondon J	2,000	Neuman D	5,783
Nodwell J N	4,642	Pace T L	15,858
Simcoe & Erie Group	6,321	Pascal E	1,000
Walters G W	4,575	Ratz J	60,718
Settlement of as a result of overflight by		Reid D C	37,548
Canadian Forces Aircraft—		Richter P K J	66,074
Yadlowski H		Ripley N	56,175
Bassie & Pluepk Barrister & Solicitors "In Trust"	50,000	Roberts R	2,500
Le Bureau Expertise Assureurs Ltée	10,530	Robidoux A	18,666
Miscellaneous Disbursements—		Stephen R	1,500
Baxter B W re: Loss Interest	1,407	Swan M	2,500
Reed S A		Wilkinson B	59,038
Beard, Winter Barrister & Solicitors "In Trust"	209,157	Reimbursement of Canada's share with respect	
Bureau D' Assurance Chomage	11,649	to damage claims paid through the British	
Davies C re: Loss Wages	1,997	Claims Agency, on behalf of Canada, under the	
Depaiva H re: Negligent	5,000	terms of Article VIII of the NATO Status of Forces	
Dickson W L re: Separation Benefits	11,677	Agreement signed April 4, 1949 to—	
Inuvialuit Regional & Land Corporations		Government of Germany claims for	20,817
Flavell Kubrick & Lalonde Barrister &		Claims under \$1,000 (625)	210,113
Solicitors "In Trust"	61,111		9,420,309
Inuvialuit Regional & Land Corporations			
Flavell Kubrick & Lalonde Barrister &		NATIONAL REVENUE	
Solicitors "In Trust"	2,000	Customs and Excise	
Tsuu T'ina Nation		Reimbursement for costs arising from a delay in releasing	
Lawson Lundell Lawson & McIntosh Barrister &		equipment—	
Solicitors "In Trust"	75,099	Berry and Smith Trucking	1,200
Maritime Marlin Travel	1,148	Reimbursement for damages caused by theft	
Morin J L re: Loss Wages	27,893	of jewellery—	
Rickard C		Bijouterie Zed	9,126
Olstead & Holekamp Barristers Solicitors "In Trust"	4,195	Damage caused by a slip and fall accident—	
Regimbald C	8,265	Cook J	8,300
Renaud P G re: Loss Interest	2,415	Damage to 66 cartons of grapes—	
Goodsell J		Courchesne Larose Ltée	1,155
R.W. Hotrum "In Trust"	5,600	Damage as a result of a slip and fall accident—	
Coates K M		D'Arcy and Deacon in trust	5,000
Smith Hughes Barristers & Solicitors "In Trust"	29,058	Loss of guns—	
US Department Of Treasury	7,115	Drumen P	1,286
Ville De Salaberry-de-Valleyfield	4,259	Out of court settlement as a result of a vehicle	
Claims pursuant to the <i>Canadian Human Rights</i>		accident causing injury—	
Act—		Funk and Strell, Barristers and Solicitors for B Romano	350,000
Angenent S	9,913	Damage to a vehicle—	
Baldock F	69,131	Hitchcock J	2,500
Belanger E	2,000	Loss of 41 sweaters—	
Braithwaite L	2,000	Hui Chi Lin R	1,886
Delaney W	106,972	Shipment lost while in Customs custody—	
Demers R	4,842	J and M Canada Coin	5,439
Ethier A	2,500	Damage to a Jetta—	
Gaboury S	45,389	Lepage M	11,247
Gignac G	9,415		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Infestation of a food shipment—		National Energy Board	
McLean and Kerr in trust	2,000	Damages due to potential loss of revenue —	
Settlement related to a vehicle accident—		Pioneer Inn	3,000
McManus, Anderson and Miles	15,000	Claim under \$1,000 (1)	15
Goods detained during a seizure were damaged—			3,015
Dr Minocha R	1,053		2,735,544
Reimbursement for damages to a seized bus—			
Mockler, Allen and Dixon in trust for Romo Foods	75,000	PARLIAMENT	
Damage in marking and cleaning of batteries—		House of Commons	
National Battery Corporation	1,085	Claim under \$1,000 (1)	100
Repackaging of shipment of tiles—			
Pebo Stones Corporation	2,850	PRIVY COUNCIL	
Inadvertent destruction of 126 cartons of cigarettes and		Canadian Transportation Accident Investigation	
one bottle of whisky—		and Safety Board	
B Wade Shrum	2,795	Accident involving a Crown vehicle—	
Settlement for loss of an audio tape—		Claims under \$1,000 (2)	404
Universal Arts and Entertainment	7,024	Chief Electoral Officer	
Damage to a watchband—		Fire damage to personal property which occurred as a direct	
Wong K	1,000	result of the inadvertent action of an election official	
Various out of court settlements related to		during the last General Election—	
employer-employee relationships—		The Corporation of the City of Nanticoke	1,768
5 names withheld ⁽¹⁾	155,500		2,172
Claims under \$1,000 (114)	21,105		
	681,551		
Taxation		PUBLIC WORKS AND GOVERNMENT SERVICES	
Compensation for legal costs—		Department	
Dartmouth Ready-mix	1,000	SUPPLY AND SERVICES PROGRAM	
Compensation for discriminatory comments—		Out of court settlement of litigation—Sale of Canadian	
Fry John F	2,907	Arsenals Ltd—	
Compensation for telephone number conflict—		Les Technologies Industrielles—SNC Inc	15,000,000
Scotia Securities	2,041	Litigation—Canadian Commercial Corporation	
Claims under \$1,000 (3)	257	V. CAE Aircraft Inc—	
	6,205	Fillmore and Riley—Barristers and Solicitors	199,223
	687,756	Northrop Litigation—Northrop Corp. V. Queen	
		Orrick Herrington and Sutcliffe	187,415
NATURAL RESOURCES		Litigation—Peter Lederman and Anthony Morley	
Department (Energy, Mines and Resources and Forestry)		V. Russell MacLellan and the Queen—	
ENERGY, MINES AND RESOURCES		Murrant Brown and Co.	16,302
PROGRAM		Litigation compensation—Refund of legal and professional	
Accident involving Crown, rented and/or		fees—Withdrawal of criminal charges—	
private vehicles—		Bliss H.	3,827
Dominion of Canada General Insurance Company	1,140	Litigation Bruxelles Belgique—Intellibase S.A.—	
Egan P E	1,056	Lafleur Brown C.	1,397
Location Sauvageau	2,500	Claims under \$1,000 (12)	5,076
Tilden	4,000		15,413,240
Out-of-court settlement—			
Exco Energy Ltd	2,700,000	SERVICES PROGRAM	
Penalties due to cancellation of vacation—		Claim settlement—Erskine Building Ltd for Canadian	
Abels P	3,092	Guard College construction—	
Benson P	3,370	Contract dispute—	
Claims under \$1,000 (8)	3,997	Erskine Building Ltd	75,000
	2,719,155	Claim settlement—Helmut & Consolidated Bathurst for	
FORESTRY PROGRAM		damage to the vessel M. V. Bridgewater—	
Accident involving Crown, rented and/or		Helmut & Consolidated Bathurst	33,333
private vehicles—		Claim settlement—Guarantee Company of North America	
Emery Jamieson Barristers and Solicitors	6,647	against PWGSC for RCMP "B" Division—	
Greet R M	1,561	White, Ottenheimer & Baker—Legal firm	35,110
Theft of a rented Apple Powerbook—		Claim settlement—Civic Glass Ltd. regarding K. W.	
Vernon Computer Rentals and Leasing	2,500	Neaby Building	
Damage to telephone cable—		Civic Glass Ltd.	267,773
Bell Canada	1,499	Claim settlement—Massicotte Bros. Construction Ltd. for	
Claims under \$1,000 (2)	1,167	DFL West Tower—Contract dispute—	
	13,374	Massicotte Bros. Construction Ltd	400,000

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Claim settlement—Wibco Construction Ltd. regarding Penticton airport, Phase III— Property damage—		Settlement of claims between Cohole Development and PWGSC re: contract Dispute— Lucenti, Rivard, Orlando & Zyturuk in Trust Barristers, Solicitors & Notaries Public	440,135
Wibco Construction Ltd.	1,968	Settlement of claims between Chevalier L and PWGSC re: personal injury— Canada Post Corporation	34,931
Claim settlement—Vehicle accident paid to Laxton & Company in Trust for Valerie Donovan and the Estate Darbi Donovan—		Settlement of claims between Saporta H and PWGSC re: personal injury accident— Dutton Brock MacIntyre & Collier Barristers & Solicitors	1,000
Laxton & Company in Trust for Valerie Donovan and Estate Darbi Donovan	584,000	Settlement of claims between Portillo R and PWGSC re: Human Rights Commission Court— Portillo R	50,000
Claim settlement—R. W. Landmark Construction Ltd for Vancouver International Airport— R. W. Landmark Construction Ltd.	280,000	Claim settlement between employee Keith Spence and PWGSC—Dismissal litigation— Spence K	20,000
Settlement of a claim between E Dunne and PWGSC— Dunne E	8,000	Settlement of claim as the result of a motor vehicle accident involving Crown owned vehicle— Vincentio L	1,374
Settlement of a claim between Bayou Investments and PWGSC— Bayou Investments	135,000	Settlement as a result of claimant, Alt H suffering personal damages after slipping and falling at the Gibson Post Office— Alt H	14,454
Damages to personal property sustained in motor-vehicle accident— Power R	3,739	Canada Post Corporation	20,150
Settlement of a claim for the cancellation of an acquisition contract— Clair Foyer Inc.	29,500	Claim settlement related to project construction sewer backed up into Chief Napoleon's house— Peter Ballantyne Indian Band Opawakoskican Reserve 201	5,000
Settlement of a claim for lateness of taking possession of a building— Construction CogereX Ltée	50,218	Monarch Construction 82 Ltd	7,700
Settlement of a claim for work completed out of contract— Gross, Pinsky "In Trust" and Standard Electric.	20,000	Claims under \$1,000 (49)	12,549
Settlement of claim for damages to a vehicle in a Crown building— L'Unique Cie d'Assurances	1,813		2,828,491
Settlement out-of-court of claim for defects hidden during sale of a house— Bouchard J	5,058	REAL PROPERTY PROGRAM	
Settlement of water damage claim at Phase I— IBM Canada Ltd	1,707	Settlement of a claim between G Bernard and PWGSC— Bernard G	20,000
Compensation paid to a clothing damage claim in Phase III parking garage— Lafleur L	1,228	Claim settlement—Compensation paid for vehicle damage at Heron Road— Kouimtzis H	2,091
Damage claim of a vehicle accident on Slater and Elgin— The Personal Insurance Company of Canada	1,277	Claims under \$1,000 (4)	1,335
Settlement of a personal injury at the Constitution Building— Soloway, Wright, Victor in trust for Carisse C	35,000		23,426
Compensation paid to Stock damage at Birks Building— Zurich Canada	6,463	SOLICITOR GENERAL	
Damage claim of a vehicle accident on Parkdale Avenue and Scott Street— Ottawa-Carleton Regional Transit Commission	2,600	Correctional Service	
Settlement of water damage claim at Birks Building— Guardian Insurance Company of Canada	2,532	Canadian Human Rights Commission settlements— Fisher R	5,000
Damage claim of a vehicle accident on Wellington and O'Connor— Wallace D	2,840	Martin D	15,000
Settlement of claim between Butkevich, CPC and PWGSC re: personal injury— Canada Post Corporation	5,000	Compensation for wrongful dismissal— Brown T	10,654
Settlement of claims between Longmans Collision Centre Ltd and PWGSC re: car accident— Longman's Collision Centre	2,039	Revenue Canada (Brown T)	2,663
Settlement of claims between Douglas C. Frith & Associates and PWGSC re: breach of contract— Douglas C. Frith & Associates	230,000	Compensation for injuries sustained— Corner N	3,000
		Coulter A	18,750
		Dunn J	2,000
		François Paul Dufour in trust for Benoit S	3,400
		Ross C Stewart in trust for Prasow L	5,000
		Stephen L Zap in trust for Dawson B	12,000
		Compensation for psychological damage sustained— Valley Helicopters Ltd for Fandrich F	20,000
		Compensation for litigation costs— Edward J Godard in trust for Anderson K F	8,114
		Megaffin Higgerty Pesta for Chase J	1,702

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for travel costs to attend court case—		Budget Rent-A-Car of Richmond for Palfy J N	1,079
MacMillan Rook Avery and Boeckle in trust for the		Burhoe D A	2,908
Schamotta family	6,798	Canada West Insurance for Wiens G	1,529
Compensation for work related issues—		Canadian General Insurance for Janes P	2,837
Eldridge Gautau D	1,430	Canadian General Insurance for Webb J	9,714
McGuire P	30,000	Canadian Surety Company for Drysdale V M	1,151
McKenzie D	30,958	Capitale, Compagnie D' Assurance for	
Provost G	37,500	Lambert F	2,433
Teupah F	17,847	Chiu S	5,030
Compensation of motor vehicle accidents—		Commercial Union Assurance Company for	
Assurance Bélair for Les Placements RITE Inc	1,136	Lapointe L	4,207
Cooperators insurance for Leblanc J	1,154	Commercial Union Assurance Company for	
Dhanda G	1,244	Minsini A	6,813
Dick F	20,000	Commercial Union Assurance for McDermott D	2,573
Gravel L	1,858	Commercial Union Assurance Company in	
Guimond F	3,117	Trust for C A Fisher Lumber Co. Ltd.	2,977
Haliday D	1,975	Continental Insurance Company of Canada for	
Landry D	1,989	Kingsclear Hotel	2,751
Snell Auto Body for Ward K	1,244	Cooperators General Insurance Company for	
State Farm Insurance for Hill R H	1,519	Fraser E	1,417
Thibodeau J	1,812	Creighton, Shatford & Drysdale in Trust for	
Compensation for funeral expenses—		White D	5,830
Hood E	1,463	Cummings P	2,840
Compensation for lost items—		Curtis M J	1,067
Baker A	1,006	Dery, Barrette & Associes Inc. in Trust for	
Burns J C	1,089	Carrier H	1,843
Curtis J	1,200	Dominion of Canada General Insurance Corp. \$	3,820
Godfrey W	1,189	Kelly L and Kelly W	250
Huet N	1,510	Dominion of Canada General Insurance Co.	
Hood E	68	for Walsh K	1,421
Ireland R	1,897	Economical Mutual Insurance Company for	
Paul A	1,124	MacLean E	2,551
White G	2,473	Employment and Immigration Canada	2,889
Compensation for damaged items—		Family Insurance Group for Deveau J	9,099
Anderson P A	1,500	First Choice Auto Body Limited for Walls S	1,247
Bell Canada	3,000	Follett C	4,000
Dumont R	1,187	Ford W	1,000
Guardian Insurance pour Dorion M	1,388	Fortune J and Finn D V	1,363
Claims under \$1,000 (640)	99,911	Gallant P J	1,207
	388,869	Gantly P	1,598
		Gehue P L	2,293
National Parole Board		General Accident Assurance Company \$	1,897
Settlement of a claim out of court—		Sturmer O	233
Name withheld ^(b)	35,000	Graham L	1,315
Royal Canadian Mounted Police		Groupe Commerce, Compagnie D' Assurance	
Authority—TB Minute 780720		for Martel J Y	5,117
Settlements for damages arising from		Hanwell Auto Body Limited	1,256
vehicle accidents—		Hughes D	1,103
A-1 Autobody for Tom G	1,132	Insurance Corporation of British Columbia \$	5,944
Allstate Insurance Company for Simmons G	2,110	Billot A D	200
Allstate Insurance Company for Thibeau R	6,043	Insurance Corporation of British Columbia \$	2,571
Amleco Leasing (Avis)	1,084	Brooks L T	200
Assurances Generales des Caisse		Insurance Corporation of British Columbia for	
Desjardins for Laforce B	3,139	Cameron R	3,753
Assurances Generales des Caisse		Insurance Corporation of British Columbia for	
Desjardins for Morneau G	7,180	Ching Lui S T	1,320
Axa Assurances for DesBiens G	2,177	Insurance Corporation of British Columbia for	
Baker J	2,215	Chinner X J	8,271
Barry G Fleming in Trust for Kean S J	17,000	Insurance Corporation of British Columbia for	
Blackler W E	1,400	Civitareale R	4,780
Boreal Assurances Incorporated for Saumure M	1,910	Insurance Corporation of British Columbia for	
Boreal Pacific for Grant I	1,930	Comley S M	11,798
Bronson & Company in Trust \$	3,750	Insurance Corporation of British Columbia for	
Vanveen J	200	Drought V	1,129
Budget Rent-A-Car	1,511		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Insurance Corporation of British Columbia ... \$ 4,210		Insurance Corporation of British Columbia for	
Fisk K C 1,922	6,132	Wilford P G 16,639	
Insurance Corporation of British Columbia for		Insurance Corporation of British Columbia ... \$ 2,546	
Gemmil H 1,651		Ying-Yi Lu A 200	2,746
Insurance Corporation of British Columbia for		Insurance Corporation of Newfoundland for	
Gregory J 1,779		Hamlyn O 6,389	
Insurance Corporation of British Columbia for		Joanne Marceau en fideicommiss for Semarde D	
Hawkins H 1,800		for Semarde D \$ 5,815	
Insurance Corporation of British Columbia ... \$ 1,854		Tremblay, Bois Mignault, Duperray et Lemay,	
Iohara M 200	2,054	Lawyers for Semarde D 200	6,015
Insurance Corporation of British Columbia for		Kauffman S 2,124	
Kamber F 6,077		Kirmac Collision for Sealy S 1,030	
Insurance Corporation of British Columbia for		Kulcheski R 1,423	
Kavanagh C P 1,471		Lang L 1,642	
Insurance Corporation of British Columbia for		Langhorn B 1,200	
Kuan K 2,624		Larson D 1,500	
Insurance Corporation of British Columbia ... \$ 2,880		Lucas Bowker & White in Trust for	
Lennerton C 200	3,080	Laresen D E \$ 1,828	
Insurance Corporation of British Columbia for		General Accident Assurance for Laresen D E 1,828	3,656
MacDonell L 5,701		Malcolm C 2,223	
Insurance Corporation of British Columbia for		Manitoba Public Insurance Company for Gall W 1,971	
Mahoney R 3,492		Manitoba Public Insurance Company for	
Insurance Corporation of British Columbia for		Gill H & Gill G 5,216	
Malhi G S \$ 1,376		Manitoba Public Insurance Company	
Paul's Towing Limited 500	1,876	for Grant R 1,140	
Insurance Corporation of British Columbia for		Manitoba Public Insurance Company for	
Miller D 5,998		Wai H C 6,792	
Insurance Corporation of British Columbia for		Manitoba Public Insurance Company for	
Nahane C 2,516		Dureault E 2,348	
Insurance Corporation of British Columbia for		Manitoba Public Insurance for Friesen B 1,055	
Olbrecht T J 5,445		Manitoba Public Insurance for Rowat D 2,414	
Insurance Corporation of British Columbia for		Manitoba Public Insurance for Urhina L 1,538	
Paragon Electrical/Eldon O 1,604		Mazur R 1,170	
Insurance Corporation of British Columbia for		Metro General Insurance for Power W 1,778	
Powell J 1,524		Michaud M 2,059	
Insurance Corporation of British Columbia for		Mills, Dymonn & Hussey in Trust for Phillips R	
Rainkie D \$ 2,904		and Jones G 4,500	
Agrifoods International 16,163		Ministry of Finance & Corporate Relations 1,012	
Workers' Compensation Board 5,435	24,502	Monnex Insurance Management for Wilson C 1,094	
Raymond J 2,050		Nahorney T 8,800	
Insurance Corporation of British Columbia for		Ng Kwok Denis 7,500	
Reynolds R W 1,134		North York Chevrolet Geo Oldsmobile 11,512	
Insurance Corporation of British Columbia ... \$ 2,239		O'Dea Earle in Trust for Stockley J M 4,032	
Savic A 200	2,439	Palfy J 5,000	
Insurance Corporation of British Columbia ... \$ 1,455		Peace Hills General Insurance Company for	
Shular L 225	1,680	Silva H 1,782	
Insurance Corporation of British Columbia ... \$ 1,105		Portage LaPrairie Mutual for Brown S 5,475	
Sidhu K S 200	1,305	Riess G 3,162	
Insurance Corporation of British Columbia for		Rukavina D 1,000	
Sum Ho P 3,911		Rusnak, Balacko, Kachur & Rusnak in Trust	
Insurance Corporation of British Columbia for		for Matychuk S L 3,500	
Surek R 3,827		Ryan A F 1,048	
Insurance Corporation of British Columbia ... \$ 1,070		Saskatchewan Government Insurance \$ 11,300	
Symchek S 200	1,270	Bairu Y 500	
Insurance Corporation of British Columbia ... \$ 2,753		Regina Motor Products (1970) Limited 405	12,205
Wah Ho C 200	2,953	Saskatchewan Government Insurance \$ 1,252	
Insurance Corporation of British Columbia for		Collins H 500	
Warner D B 1,448		Economy Rent-A-Car 250	2,002
Insurance Corporation of British Columbia for		Saskatchewan Government Insurance \$ 960	
Watkinson H L 1,622		Gerner I 500	1,460
		Saskatchewan Government Insurance for	
		Noltcho G 1,588	

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance for		Don Fairweather, Barrister & Solicitor in Trust	
Pasloski Jerome	11,300	for August D	3,000
Saskatchewan Government Insurance	\$ 2,513	Dostaler R D	1,302
Popoye's Auto Body	500	Farnham, Schaffter & Ziebart in Trust for	
Hercina B.	215	Bloudoff D.	7,000
Saskatchewan Government Insurance for		Fletcher Repstock in Trust for McKnight S	9,674
Quinney C.	1,163	George J Wool & Company in Trust	
Saskatchewan Insurance Company for		for Lally S S	10,000
Vermette W.	1,055	Goss, McCorriston, Stel in Trust for MacLean D	36,500
Sidney Discovery Services	1,279	Harrop, Phillips in Trust for Morgan K M	14,000
Smith Bresee in Trust for Makarowski G	5,567	Hungerford Simon in Trust for Goncin T	8,500
State Farm Insurance Company for Treber D	2,472	Hungerford Simon in Trust for Williams M P	11,004
Sullivan J.	2,873	Insurance Corporation of British Columbia	\$ 4,640
Thomas Cornelius Nichols in Trust for		Ng M.	5,000
Vermette W.	1,404	JA Clifford Kemp Prof. Corp. in Trust for Wall C	8,365
Van Der Weij M J	1,735	Jubran M	5,700
Ville de Rouyn-Noranda	7,350	Kay, Shipley, McVey & Smith in Trust for	
Walker, Schurman, Edmonds in Trust for		Shaw B A	11,500
Goodhew B A	30,000	Kelly & Kelly in Trust for Alone A S	5,000
Wall J J	1,000	Lakes, Straith and Bilinsky in Trust for	
Wawanesa Mutual Insurance Company for		Howard R A	45,561
Caudoro T.	2,008	Larson Baron in Trust for Comer K	4,000
Wawanesa Mutual Insurance Company	\$ 1,619	MacKimmie Matthews in Trust for Warholik D	4,221
Jensen K.	250	Marceau Mathieu Hryniuk Shynkar & Erickson	
Wellington Insurance Co. for Smith W R T	1,371	in Trust for Sugai J	14,000
Williams Roebathan McKay & Marshall in		Maskell I	1,301
Trust for Noseworthy R	4,500	Michael J. Shaw in Trust for Mair J R	10,252
Zenith Hookenson & Boyle in Trust for Loretta		Price A P	5,000
Delaney Estate	\$ 7,478	Prowse & Chowne in Trust for Ameyaw N O	27,000
Co-operators in Trust for Loretta Delaney		Robinson & Company in Trust for White G W	21,000
Estate	1,291	Stark, Christian, Henderson in Trust for Atual H	10,000
Settlement for personal injury, assault,		Stephens & Holman in Trust for Demchuk B L	6,900
unlawful arrest—		Tinker, Kueng & Co. in Trust for Anderson P	6,000
A.H. Senyk Barrister & Solicitor in Trust for		Walker, Lacusta & Ross in Trust for	
Brimacombe E.	17,918	Baillarger A	12,525
Barr Wensel & Reeson in Trust for Mitchell D	26,000	Warner, Scarbrough, Herman Harvey in	
Beckers, Mathers-Barristers & Solicitors in		Trust for Tanaka S	\$ 6,000
Trust for Rodway D E	53,843	Insurance Corporation of British Columbia for	
Benson & Laskowski in Trust for Kenny C.	11,350	Tanaka S	984
Bingham, Brison, Blair in Trust for Daigle C	2,288	Weldon J. Furlotte in Trust for Daigle C	25,000
Bolton & Muldoon in Trust for Surek R.	\$ 12,000	Williams, Roebatham, McKay & Marshall in	
Surek R.	150	Trust for Carew S	117,874
Bolton & Muldoon in Trust for Williams M P	40,000	Worthington, Simm & David in Trust	
Buffy Blakley in Trust for Kane G,		for Enright R	133,279
Bradashch B and Workman J.	28,335	Worthington, Simm & David in Trust	
Burchell, MacAdam & Hayman in Trust for		for Gold	119,632
Stanhope J M	36,000	Worthington, Simm & David in Trust for	
Byrne, Lenihan, Riordan in Trust for Mallet A	25,000	Knudsen M L	13,182
Campbell & Cooper in Trust for Martineau D	7,000	Worthington Simm & David in Trust for	
Canwood-Walker in Trust for Night N J	5,730	Lebedynski D	22,160
Chudiak Schmit & Company in Trust for		Zimmer, Wiseman in Trust for Creus L	23,483
Ferrara J	5,000	Settlement for Damage or Loss to Property—	
Chudiak, Schmit & Company in Trust for		Charlton & Buxton in Trust for Yatar F	3,509
Borsato J.	5,000	Cowichan Cricket Club	4,122
Clarke & Company in Trust for Tait T	2,301	Edwards, Kenny & Bray in Trust for Fandrich F	
Connell Lightbody in Trust for Wai Ching		and Valley Helicopters	20,000
Kwan J	3,084	Equitable Real Estate	1,971
Connell Lightbody in Trust for Whitehead S	5,000	Forster R D	10,060
Cu & C Health Services Society for Munroe B	4,193	Fowler & Fowler in Trust for Bacchus	
Cummings, Andrews & MacKey in Trust for		Motorcycle Club	3,000
Cooper N M	27,764	Gerold Haley & Haley's Auto Sales Ltd.	1,400
David A McMillan in Trust for Van Mol M.	13,000	Graham P J	4,553
		Hamilton J F A	19,238

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hydro-Quebec	1,393	Megaffin Higgerty & Pesta in Trust for Ibbison K	6,000
Jamieson E.	7,512	Michael O'Byrne in Trust for McDonald O	10,170
Jones E.	1,402	Thomson Rogers in Trust for Luciano S	6,000
Levine Levene Tadman in Trust for Parvais J M.	5,000	Compensation regarding suit for unlawful dismissal— Name withheld ⁽¹⁾	200,000
Lofing & Associates Inc. in Trust for City of Langley	4,930	Compensation for damages to sanitary systems repairs connected to the city sewer pipes— City of Calgary	512,095
Michael R Dunn in Trust for Thibodeau R and Brendon L	20,000	Compensation for reimbursement of legal fees— Lavery de Billy in fideocommis for Nadeau J	7,000
Muscowpetung Band No. 80	3,673	Accident involving a Crown vehicle— La Capitale Compagnie d'assurances générales for Bélanger P	1,228
Nolan, Nolan, McLean & Associate in Trust for Truesdale V.	4,000	La Capitale compagnie d'assurances générales for Lavoie F	1,799
Patrick, Sutherland Barrister & Solicitor in Trust for Klassen M	56,611	La fédération compagnie d'assurances du Canada for Côte M	1,299
Secombe-Hett A	1,000	Raymond Watt Barristers for Vloeberghs W	1,291
Squires Hearing Aid Center	1,300	Terri Mestdag in Trust for Prystupa D	7,334
Terrace Gate Motor Car Limited c/o Charles Clayton	1,000	City of Quebec	1,828
Tkatschow M	1,120	Compensation for salaries as per agreement contract M2707(A)	148,102
Watson T	3,000	11 Names withheld ⁽¹⁾	148,102
Settlement regarding employment— Roswell P	2,000	Compensation for damages to airplane while parked at Yellowknife airport— Buffalo Airways	5,031
Settlements re Civil Litigation— Barry Swadron Associates in Trust for Blank J	140,000	Compensation for damages caused by smoke crossing highway causing motor vehicle accident— Loose D	5,185
Chapman Reibeek in Trust for Clark A	3,879	Compensation for an incident that occurred at Gros Cacouna quay— Papiers Cascade	10,500
Kardish & Company in Trust for Lee L	4,100	Compensation for damages caused by a Crown employee— Bell Canada	1,482
Maddocks K R	4,500	Compensation for personal injury due to Transport Canada employee negligence— Barry Edson & Associates in Trust for Muscatello R	2,999
Mark B Koren in Trust for Clarke W	6,000	Damages to private vehicle due to lime deposit— Daniel's Automobile Detailing	1,200
Michael A Farmer, Q C in Trust for Miller S and Miller K	40,414	Compensation for personal effects stolen— Welsh & Company in Trust for Saunders A	21,500
Rosowsky & Campbell in Trust for Pohl N	8,135	Compensation for labour adjudication for uneven distribution of training— 9 Names withheld ⁽¹⁾	11,287
Thoreson J C	1,678	Accident involving a Crown vehicle— Abery J	1,910
Victor D.R. Wilson in Trust for Bourhis J L	3,045	Allianz Insurance Co for Walters D	1,518
Walker, Lacusta & Ross in Trust for Zhang J L	67,788	Beresford A	1,581
Walsh & Micay in Trust for Cederberg L	32,974	Evans MacIsaac MacMillan in Trust for Mercer J	47,000
Wood D	55,000	Federation Insurance Company of Canada for Bournival's J	1,875
Settlement for Loss, Destruction & Damage to Exhibits— Partel Towing & Recovery Ltd.	1,247	Gosse W	7,871
Almeida J	1,003	Hotsford J	7,139
Claims under \$1,000 (449)	266,093	Insurance Corporation of British Columbia for Lowe's K	2,525
	2,457,198	Legge S	1,543
	2,846,067	Morgan G	1,038
		Robinson Sheppard Shapiro in Trust for Rouleau C	5,255
TRANSPORT		Royal Insurance Company for McLaughlin R	1,267
Department		Wagner & Associates in Trust for O'Connell R	46,100
Compensation crown vessel in collision with fishing vessel— Bennett W	11,750	Compensation for damages to oil refinery— Imperial Oil Refinery	2,000
Langlois Robert Gaudreau in Trust for Felker J et al	1,526	Compensation for damages to tractor crane fender— Atlantic Tractor Equipment	1,209
Lerner & Associates in Trust for Walsh J	25,315		
Meighen Demers in Trust for Ryerse's L	22,000		
Samuel H	1,494		
Compensation for damages on a private property— Estate Eva Louise Powell	10,750		
Compensation for personal injuries as a result of a fall— Gallant William J in Trust for Feltham E	58,289		
Hldun & Company in Trust for Watts S	3,750		
Kane K	2,500		
Khattr Khattr in Trust for Horan B	40,000		
Lacroix F	35,000		
Levine Lenene Tadman in Trust for Garcea et al	21,250		

Payments of claims against the Crown—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damages to small aircraft propeller—		Compensation for damages due to accident involving	
Guy W	3,357	Transport loader—	
Payments of compensation under the <i>Canadian</i>		Decker H	2,173
<i>Human Rights Act</i> —		Evans S	3,387
Name withheld ⁽¹⁾	3,500	Wood J	1,132
Name withheld ⁽¹⁾	4,100	Woodward Motors	7,066
Vanistone D	6,500	Compensation for breach of contract—	
Settlement payments re: grounding of MV		Prince Rupert Water Taxi & Outboard	35,928
Bridgewater—		Compensation for damages to equipment—	
Marler Sproule Castonguay in Trust for Bastian H	67,000	William Wine Ltd	1,003
Compensation for destroyed brochures—		Compensation regarding settlement of suit citing incorrect	
Plug-In Inc	1,750	ground for dismissal—	
Compensation crown vessel in collision with		Name withheld ⁽¹⁾	48,000
fishing vessel—		Claims under \$1,000 (89)	38,567
Cassel Brock & Blackwell	4,730		1,603,023
Compensation for damages to pump by			
navigation buoy—		Civil Aviation Tribunal	
Blazer G	1,012	Compensation due to resolution of harassment complaint —	
Compensation for personal injuries as a result of a fall—		Name withheld ⁽¹⁾	25,000
Donoghue P	1,000		1,628,023
Leonardi M	1,071		
Compensation for damages by helicopter to			
Fox Ranch—		VETERANS AFFAIRS	
The Shannandoah Fox Ranch	12,750	Department	
Compensation du to a work accident at the		VETERANS AFFAIRS PROGRAM	
Labour Commission—		Payment made in accordance with agreement	
Air Canada	7,474	with dismissed employee—	
Compensation for damages to sailing vessel when		Labadie Y	2,117
hit by helicopter—		Accident involving a Crown vehicle—	
Victor Yacht Services Ltd.	3,930	La Citadelle Assurances (Matton C)	1,822
Compensation for damages to cables du to a misunder-		Payment made in lieu of past unpaid pension benefits —	
standing of the Maritime Traffic regulator—		Ballingall J	6,385
Compagnie d'amarrage de Quebec Inc	1,542	Payment regarding claim concerning alleged unfair treatment	
Compensation for goods damaged or destroyed moving		during surplus priority status—	
employee of lightstation by helicopter—		Name withheld ⁽¹⁾	4,442
Carr T	15,069	Claim under \$1,000 (1)	52
Compensation for damages to aircraft—			14,818
Butterfield A	1,647	Total	39,051,682
White Horse Air Maintenance	2,550		

⁽¹⁾ Name withheld in accordance with terms of settlement.

Ex gratia payments

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN IDENTITY PROGRAM	
Department (Agriculture)		Japanese Redress Program	
Reimbursement for stolen travel advance while on travel status in U.S.—		<i>Authority—PC 1988-89/2552</i>	
Scheller C.	670	Whereas, during and after World War II, persons of Japanese ancestry in Canada were subjected to, on a systematic basis, discriminatory actions taken by the Government of Canada under the <i>War Measures Act</i> , the <i>National Emergency Transitional Powers Act</i> , 1945 and other related transitional legislation solely because of their race; the Government of Canada has offered \$21,000 to any person of Japanese ancestry who suffered from such actions—	
Reimbursement for truck battery stolen from vehicle while employee was working late—		Akada N.	21,000
Wittrock G.	106	Akasaka M.	21,000
Compensation as a result of a vehicle accident—		Akizawa T.	21,000
University of Alberta.	1,496	Akune S.	21,000
Compensation for the destruction of two pairs of prescription eyeglasses and a pair of pants—		Araki I.	21,000
Plourde M.	404	Araki K.	21,000
Compensation for the destruction of prescription eyeglasses—		Atagi M.	21,000
Fournier D.	138	Baba R T.	21,000
Compensation for damages to land while transporting animals for testing—		Baker R.	21,000
Bryson G.	189	Ball N.	21,000
Compensation for the reimbursement to Sunlife Insurance Company for excessive payment due to errors of administrative nature—		Chew T.	21,000
Sabourin D.	295	Chiba B K.	21,000
Compensation for the reimbursement of cash stolen while employee is on travel duty—		Chiba Y.	21,000
Latourel A.	745	Deguchi M.	21,000
Aube B.	792	Domae Y.	21,000
Evans B.	104	Ebata S.	21,000
Grace B.	420	Eido C.	21,000
De Rose P.	180	Eiri F.	21,000
Compensation for damage to clothing while employees on duty—		Eiri M T.	21,000
Evans B.	115	Eiri The Estate of B.	21,000
Compensation to farmer for loss of a cow that was euthanized due to a misunderstanding of advice given by a Department of Agriculture and Agri-Food veterinarian—		Endo S.	21,000
Aldridge Mr.	500	Enzo The Estate of Y.	21,000
Compensation for seed potato shipments that were detained in U.S. due to PVYn—		Evans L S.	21,000
T.J. Brennan and Sons Ltd.	3,167	Faigaux N.	21,000
Payments under \$100 (8).	332	Fell E T.	21,000
	9,653	Fuchihara M H.	21,000
		Fujimoto M M.	21,000
		Fujimoto U.	21,000
		Fujimoto Y.	21,000
		Fujinaka M.	21,000
		Fujioka T.	21,000
		Fukakusa M.	21,000
		Fukuhara T.	21,000
		Fukushige H.	21,000
		Goto Y.	21,000
		Hama K.	21,000
		Hamada J.	21,000
		Hamade R R.	21,000
		Hamade T.	21,000
		Hamaguchi I.	21,000
		Hamaguchi M.	21,000
		Hamamoto A.	21,000
		Hamanishi K.	21,000
		Hamano M.	21,000
		Hamazaki The Estate of F.	21,000
ATLANTIC CANADA OPPORTUNITIES			
AGENCY			
Department			
Compensation to honour indirect commitment made to lender for interim loan—			
League Savings and Mortgage.	30,000		
CANADIAN HERITAGE			
Department (Communications)			
CORPORATE SERVICES PROGRAM			
Compensation for loss of benefits—			
Rathwell N.	56,275		
Payments under \$100 (2).	84		
	56,359		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hanada K.	21,000	Kitamura T.	21,000
Harada S.	21,000	Kitano K S.	21,000
Hashimoto K.	21,000	Kitano Y.	21,000
Hashimoto K.	21,000	Kiyoshi H.	21,000
Hashimoto S.	21,000	Kobayakawa I H.	21,000
Hashimoto T.	21,000	Kobayakawa K.	21,000
Hayashi E.	21,000	Kobayakawa M G.	21,000
Hayashi G J.	21,000	Kobayashi H.	21,000
Hayashi G T.	21,000	Kobayashi H.	21,000
Hayashi K.	21,000	Kojima S.	21,000
Hayashi M.	21,000	Kojima Y.	21,000
Hayashi M.	21,000	Kondo E.	21,000
Hayashi N.	21,000	Koshiba H.	21,000
Hayashi Y.	21,000	Kotani S.	21,000
Hibino T.	21,000	Koyama H H.	21,000
Higashi T.	21,000	Koyanagi K K.	21,000
Higashitani K.	21,000	Koyata S.	21,000
Higo H.	21,000	Kozai E.	21,000
Hikichi J I.	21,000	Kubota K.	21,000
Hikida K.	21,000	Kubota Y T.	21,000
Hikida S.	21,000	Kumagai D M.	21,000
Hikida S.	21,000	Kumagai N.	21,000
Hikida Y.	21,000	Kuno M.	21,000
Hinada G M.	21,000	Kuno T.	21,000
Hirooka A.	21,000	Kuno T.	21,000
Hori K.	21,000	Kurahashi A.	21,000
Horiguchi T.	21,000	Kurahashi Y.	21,000
Horii G.	21,000	Kuroyama I.	21,000
Horii T.	21,000	Kusumoto M V.	21,000
Horio J.	21,000	Kuwabara R.	21,000
Huang T.	21,000	Laid S.	21,000
Ichiiwa M M.	21,000	Lee S.	21,000
Ichiki K.	21,000	MacLachlan E.	21,000
Ida F.	21,000	Maede Y.	21,000
Ikari S.	21,000	Maekawa K.	21,000
Ikebata H.	21,000	Maikawa T.	21,000
Ikesaka K.	21,000	Makihara H.	21,000
Imai I H.	21,000	Makihara S.	21,000
Imaoka Y.	21,000	Makikawa K.	21,000
Inamoto S.	21,000	Maruno H.	21,000
Inouye T.	21,000	Maruya T.	21,000
Inouye T.	21,000	Masuda A S.	21,000
Irie K C.	21,000	Masuda T.	21,000
Irie T H.	21,000	Matsuba H.	21,000
Ishida A.	21,000	Matsubara K.	21,000
Ishida K.	21,000	Matsuda S.	21,000
Ishii S S.	21,000	Matsuda Y.	21,000
Isogai Y.	21,000	Matsui A.	21,000
Isoshima M.	21,000	Matsui E.	21,000
Ito K.	21,000	Mayeda K.	21,000
Iwasaki S.	21,000	Mayede F.	21,000
Iwashita S S.	21,000	Meagher R.	21,000
Izumi S.	21,000	Michibata K.	21,000
Izumi Y.	21,000	Michibata S.	21,000
Javora Y.	21,000	Minato H.	21,000
Kanomata K.	21,000	Minato T.	21,000
Kasuya M.	21,000	Minemoto H.	21,000
Katsuyama R K.	21,000	Minemoto K.	21,000
Katsuyama T T.	21,000	Minemoto M.	21,000
Katsuyama Y G.	21,000	Mitsui K.	21,000
Kawaguchi T.	21,000	Miyashita J J.	21,000
Kawaguchi T.	21,000	Miyashita T.	21,000
Kawai Y.	21,000	Miyawaki M.	21,000
Kawakami S J.	21,000	Miyawaki R.	21,000
Kishi C.	21,000	Miyawaki S.	21,000
Kishi S.	21,000	Mizuta H.	21,000
		Mizuta T.	21,000

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Mizutani T.	21,000	Nishimura J.	21,000
Mizuyabu S.	21,000	Nishimura The Estate of M.	21,000
Moizumi R.	21,000	Nishimura Y.	21,000
Mori H.	21,000	Nishimura Y.	21,000
Mori K.	21,000	Nitta A.	21,000
Mori M.	21,000	Noda T.	21,000
Mori Y.	21,000	Noma T.	21,000
Mori Y Y.	21,000	Noma Y.	21,000
Morimoto M M.	21,000	Nomura H Y.	21,000
Morin A A.	21,000	Nozoe T.	21,000
Morita H.	21,000	Oguchi R J.	21,000
Mould S M.	21,000	Ohara K.	21,000
Mukai A.	21,000	Ohara N.	21,000
Mukai A A.	21,000	Ohara S.	21,000
Mukai F.	21,000	Ohara Y.	21,000
Mukai I.	21,000	Ohashi A C.	21,000
Murakami K J.	21,000	Ohashi N.	21,000
Murao K.	21,000	Ohashi S.	21,000
Nagata K.	21,000	Ohashi U.	21,000
Naito Ki A.	21,000	Ohata E.	21,000
Nakade E M.	21,000	Ohata M.	21,000
Nakagawa M.	21,000	Ohoi H.	21,000
Nakahara K.	21,000	Ohoi H.	21,000
Nakamoto S S.	21,000	Okada Y.	21,000
Nakamura G I.	21,000	Okano K.	21,000
Nakamura I B.	21,000	Okawa F T.	21,000
Nakamura J.	21,000	Omaye Y B.	21,000
Nakamura J K.	21,000	Omotani C.	21,000
Nakamura S.	21,000	Ono A.	21,000
Nakanishi A A.	21,000	Ono A A.	21,000
Nakanishi D.	21,000	Ono C.	21,000
Nakanishi Y.	21,000	Ono F.	21,000
Nakano K.	21,000	Ono T.	21,000
Nakano S.	21,000	Origuchi Y.	21,000
Nakashimada A.	21,000	Osawa S.	21,000
Nakata K.	21,000	Osawa S.	21,000
Nakata M.	21,000	Otsuji H K.	21,000
Nakata T.	21,000	Otsuji K.	21,000
Nakata T.	21,000	Oya T.	21,000
Nakata T.	21,000	Oyama S.	21,000
Nakata Y.	21,000	Oye S.	21,000
Nakatsu T.	21,000	Ozaki T T.	21,000
Nakatsu T.	21,000	Ozawa K.	21,000
Nakatsu T.	21,000	Prendergast T.	21,000
Nakatsuka T.	21,000	Ricketts K.	21,000
Nakawatase H.	21,000	Roche S.	21,000
Nakawatase J.	21,000	Ryomoto H.	21,000
Nasu H.	21,000	Saiki S M.	21,000
Nasu N.	21,000	Saito C.	21,000
Natsukoshi N.	21,000	Saito F.	21,000
Nishi A.	21,000	Saito M.	21,000
Nishi B Y.	21,000	Saito S.	21,000
Nishi K.	21,000	Saito S.	21,000
Nishi S.	21,000	Sakaguchi Y.	21,000
Nishi T.	21,000	Sakat H.	21,000
Nishihama A.	21,000	Sakakibara A.	21,000
Nishihama C.	21,000	Sakamoto D F.	21,000
Nishihama H.	21,000	Sakamoto T.	21,000
Nishihama M.	21,000	Sakamoto T.	21,000
Nishihama N.	21,000	Sakata M.	21,000
Nishihama Y.	21,000	Sakata M.	21,000
Nishikawa M.	21,000	Sakaue K Y.	21,000
Nishikawa M.	21,000	Sakiyoko N.	21,000
Nishikawa S.	21,000	Sameshima F.	21,000
Nishikihama F.	21,000	Sasaki T.	21,000
Nishikihama T.	21,000	Sato H E.	21,000
Nishimura C G.	21,000	Sato M E.	21,000

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Sawada J H	21,000	Tateishi T	21,000
Sawada K	21,000	Tatsumi N	21,000
Sekimura S M	21,000	Tazawa Y	21,000
Serizawa The Estate of S	21,000	Teranishi I	21,000
Shibata A	21,000	Teranishi R	21,000
Shibata H	21,000	Teranishi S	21,000
Shibata Y	21,000	Teranishi T	21,000
Shiga E A M	21,000	Terashita H G	21,000
Shigeru J N	21,000	Tokiwa M C	21,000
Shigetomi I Y	21,000	Tokiwa M S	21,000
Shigetomi J	21,000	Tokiwa P Y	21,000
Shigetomi R	21,000	Toma I	21,000
Shigetomi T	21,000	Tomimoto Y Y	21,000
Shimano H	21,000	Toms H	21,000
Shimizu A	21,000	Toriumi K	21,000
Shimizu G	21,000	Tsubaki I Y	21,000
Shimizu H	21,000	Tsuchiya H M	21,000
Shimizu T	21,000	Tsuji G	21,000
Shinden R	21,000	Tsuji M	21,000
Shinkoda F	21,000	Tsujiuchi K K	21,000
Shiraishi N	21,000	Tsujiuchi T	21,000
Shirokawa M	21,000	Tsumura Y	21,000
Shoji K	21,000	Tsumura Y	21,000
Simpson S R	21,000	Tsuyuki K	21,000
Smith A N	21,000	Uede K	21,000
Stewart M	21,000	Ueyama T	21,000
Suenaga T	21,000	Ui K	21,000
Suga Y	21,000	Ui K	21,000
Sugawara M	21,000	Umemoto M S	21,000
Sumioka M A	21,000	Ushirode Y	21,000
Taba A	21,000	Utsunomiya S	21,000
Taba G	21,000	Utsunomiya T	21,000
Tabata H	21,000	Utsunomiya T D	21,000
Tabata The Estate of T	21,000	Uyeda H H	21,000
Tajima C	21,000	Uyede M	21,000
Takahara J G	21,000	Uyeno J	21,000
Takahashi The Estate of Y	21,000	Uyeno S	21,000
Takahashi I	21,000	Uyeno Z	21,000
Takahashi S	21,000	Uyesugi D	21,000
<u>Takai K</u>	<u>21,000</u>	<u>Uyeyama H K</u>	<u>21,000</u>
Takamori M	21,000	Uyeyama T	21,000
Takamoto K S	21,000	Uyeyama Y	21,000
Takasaki M	21,000	Wada M	21,000
Takashiba R T	21,000	Wakabayashi H	21,000
Takeda H	21,000	Wakabayashi M	21,000
Takeda M M	21,000	Wakabayashi S	21,000
Takenaka N A	21,000	Watanabe N	21,000
Takeno Y	21,000	Watanabe S P	21,000
Taki A	21,000	Watanabe T	21,000
Tamai H	21,000	Watanabe T	21,000
Tamaru C	21,000	Watanabe T	21,000
Tamatose N	21,000	Williams T	21,000
Tamayose W	21,000	Woolven M	21,000
Tami N	21,000	Yakura M G	21,000
Tanaka A	21,000	Yamada F	21,000
Tanaka I	21,000	Yamada S	21,000
Tanaka J H	21,000	Yamamoto I	21,000
Tanaka K	21,000	Yamamoto K	21,000
Tanaka R H	21,000	Yamamoto M	21,000
Tanaka T	21,000	Yamamoto N	21,000
Tanaka T	21,000	Yamamoto N	21,000
Tanami S	21,000	Yamamoto T	21,000
Tani K	21,000	Yamamura M	21,000
Tani M	21,000	Yamashita A	21,000
Tanii H	21,000	Yamashita E	21,000
Tateishi K	21,000	Yamashita G	21,000

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Yamashita H.	21,000	CITIZENSHIP AND IMMIGRATION	
Yamashita K.	21,000	Department (Secretary of State)	
Yamashita M.	21,000	IMMIGRATION PROGRAM	
Yamashita T.	21,000	Compensation as a result of a cancelled personal trip—	
Yamashita T.	21,000	Huff E.	722
Yamashita Y.	21,000	Racicot R.	300
Yamazaki J.	21,000	Compensation for loss or damage to personal property—	
Yanagi M.	21,000	Bergeron D.	114
Yanai M M.	21,000	Daigneault R.	108
Yano H F.	21,000	Kuchmij B.	170
Yano I.	21,000	Compensation for unlawful detention—	
Yano M.	21,000	B M Renke in Trust for James G.	2,500
Yano T.	21,000	Payments under \$100 (4)	229
Yokoyama S.	21,000		4,143
Yoshida A E.	21,000	Immigration and Refugee Board	
Yoshida I.	21,000	of Canada	
Yoshida K.	21,000	Compensation for damaged clothing—	
Yoshida M.	21,000	Racine S.	135
Yoshida S.	21,000	Lamarche M.	280
Yoshida Y.	21,000	Payments under \$100 (3)	123
Yoshihara I R.	21,000		538
Yoshimochi A N.	21,000		4,681
Yoshioka D H.	21,000		
Yuguchi S.	21,000	ENVIRONMENT	
	9,870,000	Compensation to replace dress suit ruined by printer	
PARKS PROGRAM		toner—	
Refund for damaged material—		Fortin C.	155
Arcand N.	222	Compensation for theft of purse at Environment	
Funeral expenses for visitor who drowned in a		Week booth—	
Park Lake—		Graham D.	148
Vermillion S.	500	Compensation for losses during a break-in of	
	722	government vehicle—	
Canadian Radio-television and Telecommunications		Allison L.	565
Commission		Ketcheson K.	1,248
Payment under \$100 (1)	91	MacKay R.	162
National Battlefields Commission		Tokaryk T.	1,405
As a result of an amendment to the 1980 Regulation		Compensation for broken glasses—	
governing grants to municipalities, the National		Thuot J.	116
Battlefields Commission is authorized to make		Compensation for damaged coat—	
ex gratia payments totalling \$2.4 million to these		Courcol S.	550
municipalities over a period of four years from		Ion J.	270
1992-93 to cover grants that might have been		Lalonde S.	541
made during the period from 1985—		L'Haridon J.	500
Quebec City.	2,385,453	Menard L.	350
Sillery City.	7,096	Payments under \$100 (5)	237
	2,392,549		6,247
National Library		FINANCE	
Payment under \$100 (1)	60	Department	
Public Service Commission		FINANCIAL AND ECONOMIC POLICIES	
Compensation for personal effects stolen—		PROGRAM	
Barkhouse A G.	650	Payment of expenses resulting from early	
Bilenduke J.	343	termination of appointment to the	
Reimbursement of legal fees—		International Monetary Fund—	
Hugues S.	869	Smee D.	34,578
Payment toward general and special damages—			
Joffres C.	10,000		
Compensation for damage to clothing—			
Rivet D.	102		
Payments under \$100 (3)	106		
	12,070		
	12,331,851		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
FISHERIES AND OCEANS		Canadian International Development Agency	
Department		Compensation for legal expenses incurred while appealing a dismissal recommendation made by the Agency—	
Compensation for loss of personal camera while performing duties—		Perera R.	128,632
Chalmers D.	1,000	Payment under \$100 (1)	9
Compensation for loss of wallet while performing duties—			<u>128,641</u>
Fortkamp E.	110		140,015
Compensation for towing the ministry's MV Brion—		HEALTH	
Cyr L.	455	Department (National Health and Welfare)	
Compensation for expenses incurred by the wives of Fisheries Officers during their continuous stay in Halifax while their husbands (DFO employees) were admitted in hospital due to the severity of injuries suffered after a helicopter crash during performance of their duties—		HEALTH PROGRAM	
Barrington D.	3,000	Authority—PC 1974-4/1946	
Touesnard T.	3,000	Damage to personal effects while on duty—	
Compensation for damage to eyeglasses—		Payments under \$100 (3)	217
McLaughlin J.	259		
Compensation for damage to a vehicle—		HUMAN RESOURCES DEVELOPMENT	
Samson E.	812	Department (Employment and Immigration)	
Compensation for personal belongings destroyed—		CORPORATE SERVICES PROGRAM	
Fitzpatrick J.	109	Compensation for unauthorized union dues deducted—	
Flynn D.	209	Desjardins L.	289
Hollett D.	474	Belisle R.	432
Compensation for lawyers fees—		Compensation for clothing damaged while in travel status—	
Foley F.	8,739	Stead M.	290
Compensation for retirement of fishing license—		Compensation for damage to personal vehicle while in travel status—	
Estate of the late Wolfrey J.	8,000	Bitten C.	200
Compensation to offset employee pension plan deficit—		Payments under \$100 (7)	305
Sun Life Insurance Co. of Canada	150,000		<u>1,516</u>
Payments under \$100 (3)	124	EMPLOYMENT AND INSURANCE PROGRAM	
	<u>176,291</u>	Compensation for additional costs for elective service due to an administrative error—	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		Swatman C.	1,454
Department (External Affairs)		Compensation to settle a complaint lodged with the Public Service Commission alleging an offer of indeterminate employment—	
Compensation for additional travel costs incurred by Passport Office's clients—		McLaughlin S.	1,500
Garcia C.	1,100	Payment of UI Overpayment —	
Raposo M N.	1,115	Dullaert M.	3,638
Compensation paid to employee for medical treatment—		Reimbursement of medical expenses—	
Meadows M.	2,000	Evans W.	543
Reimbursement for stolen travel advance funds—		Compensation for completion of a physician's certificate requested in error by the department—	
Pooley A J.	426	Horodecki L.	150
Dzupalieva A.	487	Compensation for damage to personal vehicle while in travel status—	
Reimbursement for private medical insurance —		Hickman T.	210
Duguay S.	917	Compensation for students not paid by sponsor on SEED contract—	
Reimbursement in order to maintain family at post due to posting cut short at department request—		Pley W M.	1,680
Bartleman J K.	3,000	McDonald A M.	1,680
Reimbursement for lost luggage —		Cooke J E.	1,680
Young L M.	831	Damage to personal property while performing duties—	
Reimbursement for damage to personal automobile—		Bruce K.	302
Martin B.	1,423	Compensation for a particular situation regarding an Unemployment Insurance overpayment that caused a tax prejudice—	
Payment under \$100 (1)	75	Dubuc G.	458
	<u>11,374</u>		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation regarding costs incurred when he was sent on a course while his status made him inadmissible—		Compensation to settle harassment case—	
Dufour R	348	Murray E.	1,500
Payments under \$100 (21)	935	Damage to broadcast equipment—	
	14,578	Saskatoon Family Network Inc.	2,148
		Payments under \$100 (3)	144
			4,003
INCOME SECURITY PROGRAM		National Research Council of Canada	
Compensation for legal fees—		Payment for non-payment of salary by Dynamic Systems Group—	
MacKinnon A J	732	Pynn C.	2,250
Compensation for damaged clothing—		Payment for damages caused by fire at M-12—	
Chavarie L	143	Fraser C.	286
Payments under \$100 (4)	230	Legault L.	903
	1,105	Sparks B	714
LABOUR PROGRAM		Payment for damages to servants effects—	
Compensation for salary loss—		Gougeon P	189
Somers K P	970	Hasnain S	100
	18,169	Hussey R	149
		Payments under \$100 (3)	119
			4,710
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Statistics Canada	
Department		Payments under \$100 (4)	158
ADMINISTRATION PROGRAM			9,447
Payment under \$100 (1)	50		
INDIAN AND INUIT AFFAIRS PROGRAM		JUSTICE	
Compensation for damaged clothing—		Department	
Caron F	141	Allan Memorial Institute Depatterned Persons	
Compensation for damage to sweater—		Assistance Program	200,000
Johnston K	168	Error in garnishment—	
Compensation due to administration		Langford G	100
error—Trust Funds—		Error in validation of SIN—	
Shymanski S	3,840	Nadeau D	101
Slavik J	47,703	Repairs to torn coat—	
Compensation for putting the payee and her		Bellefeuille M.	107
children at risk by releasing her address		Stollen wallet (cash and official documents)	
to her ex-husband's band—		Fortune-Stone M.	563
Steeves P	32,500		200,871
Payments under \$100 (2)	160		
	84,512	Federal Court of Canada	
		Payments under \$100 (2)	103
NORTHERN AFFAIRS PROGRAM		Tax Court of Canada	
Compensation for loss of personal effects		Payment under \$100 (1)	74
due to forest fire—			201,048
Burnett D	169		
Groenewegen J	1,123	NATIONAL DEFENCE	
Hamilton S	198	Department	
Compensation for theft of personal effects—		Damage to personal property—	
Ricketts G	604	Bedford K	887
	2,094	Boutour P	143
	86,656	Carscadden S D	222
		Dorsay P M	292
INDUSTRY		Doucet R	124
Department (Industry, Science and Technology and		Fraser D	200
Consumer and Corporate Affairs)		Freer B	600
INDUSTRY AND SCIENCE DEVELOPMENT		Guerin R	889
PROGRAM		Motty H J	673
Compensation for stolen wallet on travel		Roberts E C	309
status—		Roulleau M	108
Miller P	150	Thai-Ho S	329
Compensation of dental expenses—		Walker A	472
Sherwood B	359	Settlement for severance pay—	
Payment under \$100 (1)	67	Butt H C	180
	576	Wash D A T	1,632
SERVICES TO MARKETPLACE PROGRAM			
Compensation for repair and replacement of clothing—			
Johnston A	211		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Loss of wages—		Taxation	
Domenech N	983	Theft of personal items from place of work—	
Donovan J	25,000	Gauthier S	175
Gay M M	990	Beattie C	175
Jansen L	1,020	Compensation for broken eyeglasses and other items—	
Sansouler D	1,103	Belanger R	526
Wallace B	822	Byrne E	171
Loss of interest—		Pinard D	111
Fleming B	171	Compensation for damages to personal clothing—	
Reimbursement for medical costs—		Bourque G	240
Bouret A	700	Cheng J	214
Hanam O L	458	Dufour J P	108
MacDonald H	221	Flengas C	150
Mole D	300	Gelinas C	168
Thomson R	33,840	Johnson M	343
Reimbursement for legal fees—		Lambert M	120
Keen J M	50,000	Oldford D	124
Financial compensation—		Perrault B	120
Anderson I W	130	Proulx J L	100
Boivin J A G P	406	Rogers R	100
City of Port Townsend	3,758	Tasse E	220
Doering E	1,325	Voyer J	128
Davidson M	1,325	Compensation for insurance deductible—	
Lafrance G	1,325	Kraker T	351
Mackinnon J	494	Settlement of claim through Ministerial	
Smith D L	165	approval—	
Lepoidevin T	132	Ayles J	3,500
Foldesi I	490	Payments under \$100 (79)	3,377
Groves R R	560		10,521
Henderson S A	967		14,884
Johnson B	264		
Karcha P	1,673	NATURAL RESOURCES	
Langdon M	400	Department (Energy, Mines and Resources	
Lunge M	1,545	and Forestry)	
Maybee L P	4,782	ENERGY, MINES AND RESOURCES	
Mercier J M	317	PROGRAM	
Pugh W	164	Compensation for loss of personal effects while	
Sweetman C	673	performing duties—	
Payments under \$100 (25)	1,264	Brennand T	226
	144,827	Hall L	301
		Joly M	200
NATIONAL REVENUE		Still A	324
Customs and Excise		Reward for returning lost seismographs—	
Compensation for inconvenience caused		Hugues R	100
by wrong hours of operation listed on		Settlement for additional insurance costs—	
information sheet for Monchy, Alta—		Connors K	215
Cummings C	100	Payments under \$100 (2)	77
Counselling services to an employee involved in			1,443
a sting operation—		FOREST PROGRAM	
Family Enrichment Counselling Services	180	Compensation for damages to personal clothing while	
Services to attend an appeal hearing as a witness—		performing duties—	
Ernst and Young	700	Charania J	111
Compensation for broken suitcase—		Waterman J G	100
Gravel P	341		211
Compensation for the theft of an electronic organizer—			1,654
Green G	238		
Compensation for improper detention and seizure of goods—		PARLIAMENT	
Lee Valley Tools	1,613	House of Commons	
Compensation for broken eyeglasses resulting from an		Compensation for replacing a suit torn	
accident at work—		on chair in poor condition during	
Novak P	155	a Caucus meeting—	
Compensation for damages to coat—		Cauchon M, M.P.	350
Plouffe J P	294		
Payments under \$100 (21)	742		
	4,363		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
PRIVY COUNCIL		REAL PROPERTY PROGRAM	
Department		Reimbursement for stolen personal item from rental	
Compensation for damaged clothing while on duty—		car trunk while on travel status—	
Morgan M	400	Rapus B.	1,237
Williams B.	137	Payment under \$100 (1)	46
Payments under \$100 (2)	91		1,283
<i>Authority—PC 1994-520</i>		SUPPLY AND SERVICES PROGRAM	
Payments made to assist in the payment of costs incurred by intervenors to the Commission of Inquiry on the Blood System in Canada—		Compensation re: grievance "Isolated post allowance directive"—	
Blake, Cassels & Graydon	241,049	Clark C.	2,000
Buchanan, Derrick and Ring	86,677	Compensation for stolen personal property—	
Cavaluzzo, Hayes, Shilton, McIntyre and Cornish	8,447	Boudreault K.	450
Elliott, Rodrigues and Daffern	174,120	Emery B A	642
Gignac, Suttis	34,538	Compensation for clothing damaged—	
Godin G-H	12,832	Pell R.	350
Goodman and Carr	9,878	Compensation for stolen petty cash—	
Graham F Pinos QC	21,800	Lacelle M	245
Harvey D	7,096	Whalen L.	113
Kapport, Selnes, Klimm and Brown	78,552	Compensation re: refund of bid cost—	
Kenneth Arenson	177,438	Chiasson Electric Co. Ltd.	111
Lavigne P	158,893	Compensation for the theft of a personal notebook computer on business trip—	
Marchand, Magnan, Melançon, Forget	46,184	Duval J	500
	1,058,132	Settlement of a claim without prejudice—	
Canadian Transportation Accident Investigation and Safety Board		Leefax Services Limited	9,346
Payment under \$1,000 (1)	80	Receiver General for Canada Superannuation Fund for MacDonald R M	20,000
Chief Electoral Officer		Patterson Kitz, In Trust for Sun Construction	7,500
Compensation for personal effects which were required for the performance of duties and were stolen from the premises occupied by the Returning Officer of Okanagan Centre—		Compensation for reciprocal transfer delay—	
Becker L	766	Receiver General for Canada Superannuation Fund for Powers V M	5,000
	1,058,978	Receiver General for Canada Superannuation Fund for Zelinski A	29,000
		Payment to International Women's Day Organization	100
		Payments under \$100 (7)	341
			75,698
			329,762
PUBLIC WORKS AND GOVERNMENT SERVICES		SOLICITOR GENERAL	
Department (Public Works and Supply and Services)		Department	
SERVICES PROGRAM		Payment under \$100 (1)	30
Settlement of a claim without prejudice—		Correctional Service	
Malone K	951	Compensation for hospital costs on behalf of an employee—	
Reimbursement of car antenna—		Kingston General Hospital (for Smith L)	130
Gleba R	123	Compensation for lost or damaged inmate effects—	
Repair of skirt damaged on chair during training session—		Pelletier M	285
Lucas P	97	Compensation for employee's personal effects lost or damaged while on duty—	
Damage to windshield in parkade—		Beaumier J	844
McDowell J	194	Benoit J	100
Drycleaning to repair water damage to shoes and books—		Desormeaux L	266
Handleman L	131	Gauthier A	348
Damage to vehicle in parkade—		Hunt and Boan Association (for Grekul L)	387
Tran P	295	Lamontagne M	136
Dong H T	246	Lemieux P	847
Compensation for clothes due to damage—		Mireault J	126
Krawchuk E	143	Perreault F	820
Pederson M G	194	Phillips C	319
Compensation for eye glasses—		Pronger J	288
Scherpenisse T	207	Rousseau M	100
Claim for services rendered outside the contract—		St-Amour R	170
Lapointe Rosenstein	250,000		
Payments under \$100 (5)	200		
	252,781		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Tizard D.	110	Fontaine M.	129
Vermeer C.	205	Foster L.	294
Payments under \$100 (34)	1,875	Gazons Soulanges Incorporation.	1,311
	7,356	Goodey A.E.	324
Royal Canadian Mounted Police		Graham J.H.	817
Authority—PC 1991-8/1695		Hansen M.	1,500
Compensation for loss of eyeglasses—		Higginson T.J.	253
Barber W.L.S.	120	Hollway M.	517
Burkett T.B.	236	Hughes C.	110
Deugau R.	215	Huxley M.A.	100
Dubois M.	135	James D.R.	258
Evans R.	227	Kalin E.W.	214
Franck J.J.S.	107	Knuth E.A.	228
Gascon G.D.	298	Lapointe L.	240
Haney M.R.	144	Lapointe L.	100
Hignell J.L.	366	Ledoux B.R.	280
Kaiser K.B.	265	Levy L.	6,000
Mazerolle N.G.	165	Lockhart K.	641
McBeath W.E.	266	MacPherson W.A.	2,000
Meikle K.	139	Manus G.	350
Nakashima S.K.	212	Marshall B.R.	500
Neuls T.D.	106	Me Nancy Brule, in	
Popein G.R.	240	Trust for LaFreniere R.	5,000
Siddell B.P.	211	Meade C.	320
Smith S.L.	198	Miller S.R.	658
Stoner R.L.	131	Milward R.	200
Taylor C.	210	Montbourquettel D.	924
Tong C.M.T.	237	Moodie J.D.	100
Wilson M.G.	178	Morrison R.A.	222
Compensation for loss of or damage to personal clothing—		Munro K.D.	514
Albert D.	359	Owl & Pheasant Social Club.	209
Balez D.R.	147	Parker W.M.	391
Card J.R.	172	Pas Town of the.	640
Dinnen M.N.	187	Piche J.M.	240
Gervais R.	164	Pierce B.D.	160
Haslett A.M.	320	Pollick & Fletcher Barristers in Trust	
Heroux J.R.A.G.	209	for Califoux and Wabasca G.	6,192
MacKenzie R.W.	430	Richardson G.	489
McGowan P.	144	Robertson T.J.	110
Smith B.W.	125	Rodgers A.H.	214
Spence W.H.	102	Sanford S.M.	545
Svenson D.M.	359	Sutherland W.A.	1,718
Vedova S.A.D.	388	Thiessen D.	260
Waghorn M.P.	389	Thompson J.S.	249
Williamson K.C.	305	Trites D.	150
Woolsey M.	107	Vaccarello G.	169
Compensation for damage to or loss of watch—		Van Essen I.	166
Graham L.D.	107	Velie D.	963
Otterman A.R.	212	Yaeger K.C.	120
Quenneville L.	107	Compensation for damage to or loss of equipment—	
Roberge S.J.	201	BC Tel Mobility Autotel.	1,064
Compensation for damage to or loss of personal		BC Tel Mobility Paging.	119
property—		BC Tel Mobility Paging.	169
April R.	108	BC Tel Mobility Paging.	189
Bauche S.	182	BC Tel Mobility Paging.	289
Born J.	355	BC Tel Mobility Paging.	169
Bruton M.	350	BC Tel Mobility Paging.	169
Buffalo Narrows Airways Limited.	225	BC Tel Mobility Paging.	169
Casson R.E.	2,518	BC Tel Mobility Paging.	169
Coady G.M.	261	BC Tel Mobility Paging.	194
Dalen G.P.	2,000	BC Tel Mobility Paging.	289
Dalziel G.J.	214	BC Tel Mobility Paging.	289
Dennis G.	3,100	BC Tel Mobility Paging.	289
Dillion D.	311	BC Tel Mobility Paging.	289
Doucet K.	135	BC Tel Mobility Paging.	119
Elliott J.A.	127	BC Tel Mobility Paging.	289

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
BC Tel Mobility Paging	119	Compensation for work related injuries —	
BC Tel Mobility Paging	119	Ruttan C	50,000
BC Tel Mobility Paging	119	Compensation for counselling services	
BC Tel Mobility Paging	289	due to unlawful arrest—	
Omega Paging	150	Young P K	210
Omega Paging	150	Compensation for legal fees—	
Omega Paging	150	Kirkup C D	266
Compensation for damage to vehicles—		Compensation for child care expenses—	
Albert Motor Association Insurance		Soave B	519
Company for Murray D	381	Compensation for personal injury—	
Arcola Auto Body Ltd.	549	Beausejour & District Ambulance	
Camp P T	278	for Lukie N	273
Currie J R	173	Payments under \$100 (183)	9,724
Delanuiere M	1,613		219,045
Cooperators	1,392		226,431
Galliah G	595		
Delta Auto Body Limited for Near R P	815		
Desaulniers M	163		
Greene J B	500		
Hercina J B S	214		
Leblanc J P J	109		
McDonald R E	224		
Manitoba Public Insurance Corporation			
for Schroeder L	867		
Manitoba Public Insurance			
for Walker A	3,682		
Mitchell S	200		
Munn K D	100		
Person S	400		
Roberts R	585		
Veinot G R	693		
Wilson P R	452		
Compensation for damage to or loss of real			
property—			
Alcor Commercial Realty	127		
Balfour T	340		
Breton B	590		
Chadney A P	275		
Crytes M J	688		
Deroon K J	398		
Gale K J	1,190		
Gary Hutton Carpentry	194		
McMillin R A	1,685		
Nicholas D J	170		
Page F	1,069		
Plasman J A	500		
Rodier A	545		
Wood J	435		
Compensation for assets in custody—			
Pateras & Pezzoni in Trust			
for Fournier G	67,601		
Compensation for loss of interest—			
Lavallee R	1,574		
Lonepine Marketing	685		
Young E	1,313		
Compensation for loss of wages —			
Carrier L	618		
Compensation for reimbursement or			
loss of Fine Money—			
Saskatchewan Provincial Court	400		
Saskatchewan Provincial Court	110		
Stone M	150		
Compensation for damage to weapon—			
Singleton L	1,414		
Wehage J	722		

TRANSPORT**Department***Authority—PC 1991-8/1695*

Compensation for the loss of personal items while on	
duty—	
Bugden S	165
Fournier N	349
Gagne A	118
Gagnon C	214
Houde C	155
Kavanagh G	101
Kelso J	201
Lachance A	186
Lajoie A	131
Lamaondin D	168
Lintam D	110
Martin R	700
McCormach M	100
McKellar R	157
Moisan R	385
Morency A	219
Thomassin R	140
Compensation for damages of public vehicles—	
Canning W	1,882
Hadley D	393
Hicks D	315
Loran Ellen Auto Body	926
McCash H	2,000
Urbshott G	299
Vallee S	1,180
Compensation for personal effects stolen while	
on duty—	
Beland A	178
Prevost S	231
Scarlett E	452
Whitehorn R	150
Zale T	580
Compensation for insurance deductible re:	
effects stolen—	
Cruden H	550
Compensation for replacement of rain	
gear torn on a piece of metal	
from a bank of batteries—	
Kearly D	210
Compensation for replacement of suitcase—	
Dupuis J	107
Compensation for repairs to damaged medical	
equipment—	
Cox M	339

Ex gratia payments—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damage to furniture on relocation—		VETERANS AFFAIRS	
Church D	1,000	Department	
Compensation for grievance settlement—		VETERANS AFFAIRS PROGRAM	
Sheldon P	242	Compensation for damage to personal property—	
Payments under \$100 (19)	830	Guenette L	215
	15,463	Money M	650
National Transportation Agency		Compensation for personal property lost in fire—	
Compensation for damage to personal effects—		Crean A S	668
Cauvier J	142	Davidson H	736
Compensation for settlement of grievance—		Hamilton J	205
Patterson C	5,000	MacPherson B	552
	5,142	Montgomerie J	138
	20,605	Compensation for loss of vacation deposit when employee	
TREASURY BOARD		was called back to work—	
Secretariat		Scott P	110
CENTRAL ADMINISTRATION OF THE PUBLIC		Payments under \$100 (20)	550
SERVICE PROGRAM			3,824
Settlement of severance pay—		BUREAU OF PENSIONS	
Belsey L	8,667	ADVOCATES PROGRAM	
To defray the funeral and other related costs		Repairs to bracelet damaged during office	
of the late Fleming V—		move—	
Fleming R A, administrator of the estate of Fleming V	7,100	Cochrane S	126
	15,767	Payment under \$100 (1)	45
			171
			3,995
		Total	14,866,106

Court awards

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		JUSTICE	
Department (Agriculture)		Department	
<i>Authority—Provincial Court Award E/C/197/88 & E/C/247/88</i>		<i>Authority—Ontario Court (General Division)</i>	
Compensation for improper testing of potatoe seeds which contained Bacterial Ring Rot—		#91-CQ-2310	
Smith, Townsend in Trust for Green Acre Farms Ltd.	229,609	Order to dismiss Plaintiff's action and an order for costs and disbursements thrown away—	
Smith, Townsend in Trust for Mogens Givskud, Carmel		Payable to: Gignac (Corp. of the City of Windsor et al)	769
Beaulieu, Robert & Ken Hansen and Ouellette Sees Farm.	320,666	Payable to: McTague (Corp. of the City of Windsor et al) . .	386
<i>Authority—Circuit Court of Cook County, Illinois, USA 92 L 02160</i>		<i>Authority—Federal Court of Canada (Trial Division)</i>	
Settlement of a claim pertaining to prosecution in the grain trade—		#T-1040-93	
John N. Chapin, as assignee of Coopers & Lybrand.	60,816	Order to adjourn motion on behalf of the applicant for an order to have access to information of the RCMP files under the Privacy Act—	
<i>Authority—The United States District Court for the Western District of Pennsylvania Civil Action No. 91-941</i>		Payable to: Maria Thorstein.	250
Settlement of claim under the Canadian Grape Surplus Program—			1,405
Clerk U.S. District Court for Glenshaw Glass	1,894,750	NATIONAL DEFENCE	
<i>Authority—Supreme Court of Prince Edward Island GSC-13440</i>		Department	
Payments for settlement and legal costs associated with actions brought against the federal government for losses associated with PVYn eradication programs—		<i>Authority—Nova Scotia Court 312422</i>	
Ledwell, Larter and Driscoll for the farmers.	15,849,779	Charges under the Fisheries Act—	
	18,355,620	Washbrook Fish Habitat.	
		2,000	
FISHERIES AND OCEANS		<i>Authority—Federal Court T-2971-89</i>	
Department		Cost awarded with respect to the Bilingualism Policy—	
<i>Authority—Nova Scotia Court of Appeal</i>		Nelligan Power "In Trust" Barristers & Solicitors	
CAC 02962 Reimbursement of costs to Mr. MacKenzie—		Phal K, Summers, Terzo Polvas B.	
Daley, Black and Moreira in trust for Cameron MacKenzie	400	16,629	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		<i>Authority—Ontario Provincial Court A1375/92</i>	
Department		Cost awarded with respect to Environmental Clean-up—	
<i>Authority—Federal Court Award T-1678-88</i>		Minister of Finance	
Whether contracted-out employees are Public Servants—		City of Trenton	
Payment of salary and benefits		Lower Trent Region Conservation Authority	
Thomas W C and Peguis Band	103,013	Township of Sidney	
NORTHERN AFFAIRS PROGRAM		The Intelligencer.	
<i>Authority—Ontario Court B-112/93</i>		Trentonian.	
Sale of assets and environmental obligations as a result of bankruptcy—		855	
Curragh Inc.	1,299,000	<i>Authority—Federal Court #A-1193-91</i>	
	1,402,013	Cost awarded with respect to wrongful dismissal—	
		Mathieu R.	
INDIAN AND INUIT AFFAIRS PROGRAM		1,115	
<i>Authority—Federal Court Award T-1678-88</i>		<i>Authority—Ontario Provincial Court #77705/93</i>	
Whether contracted-out employees are Public Servants—		Cost awarded with respect to harassment—	
Payment of salary and benefits		Bull G	
Thomas W C and Peguis Band	103,013	1,500	
NORTHERN AFFAIRS PROGRAM		<i>Authority—Federal Court #T-306-93</i>	
<i>Authority—Ontario Court B-112/93</i>		Cost awarded with respect to Discrimination	
Sale of assets and environmental obligations as a result of bankruptcy—		Human Rights—	
Curragh Inc.	1,299,000	Liebmann V	
	1,402,013	699	
		63,519	
INDIAN AND INUIT AFFAIRS PROGRAM		NATIONAL REVENUE	
<i>Authority—Ontario Court B-112/93</i>		Customs and Excise	
Sale of assets and environmental obligations as a result of bankruptcy—		<i>Authority—Ontario Provincial Court</i>	
Curragh Inc.	1,299,000	File no 92-CQ-22265	
	1,402,013	Costs against the Crown regarding the constitutional validity of section 462.2 of the Criminal Code—	
		Davies, Ward and Beck in trust	
		18,447	

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court of Canada</i>		<i>91-1849(IT)</i>	
<i>Award # T560-84</i>		Cassels Brock & Blackwell	
Costs and damages awarded for the seizure		The Ram Land Corporation.....	7,555
of a boat—		<i>A-309-93</i>	
Rollinson G G	412,170	Chaurette Levesque	
<i>Authority—Federal Court of Canada</i>		Pompa, Giovanni	13,533
<i>Award # T245-87</i>		<i>A-309-93</i>	
Costs for the seizure/loss of a 1974 Parisienne		Chaurette Levesque	
and interest from 1985 to 1991—		Pompa, Giovanni	6,455
Rollinson G G	2,654	<i>93-1199(IT)</i>	
	433,271	Clark Brian N	
Taxation		Kondrat, Robert	300
<i>Authority—Federal Court awards and court</i>		<i>T-3066-90</i>	
<i>costs with respect to the Income Tax Act</i>		Cleall Pahl Knaak Veylan	
<i>Authority—Awards:</i>		Borstad Welding Supplies	12,486
<i>T-1421-90, A-362-93</i>		<i>T-1417-90</i>	
Aikens McCauley		Crease Harman	
Phillips, William R	26,216	Mousseau, Guy	7,013
<i>90-2057(IT), 90-2113(IT)</i>		<i>91-1766(IT)</i>	
Allaire Menard Mageau Valiquette		Crocco Hunter Purvis & Depow In Trust	
Morin, Paper & Frank	440	Haynes Printzline	672
<i>92-402(UI)</i>		<i>91-2289(IT), 91-2290(IT), 91-2291(IT)</i>	
Baines, Terry T		Cuelenaere Kendall Gaucher Duncan	
Baines, Terry T	292	Katzman & Richards In Trust	
<i>92-348(IT), 91-379(IT), 91-544(IT)</i>		Klebeck, Deborah	2,745
Beard Winter		<i>94-2330(IT)</i>	
Bruhn, Ronald	1,800	D'Angelo, Antoine	
<i>92-1360(IT)</i>		D'Angelo, Antoine	90
Benett Jones Verchere		<i>86-51(IT), 86-311(IT)</i>	
Phillips, Joseph A	1,700	Daley Black Moreira	
<i>T-3088-90, T-3089-90</i>		Trynor G and Boyd E	7,306
Bennett Jones Verchere		<i>94-257(IT)</i>	
McGovern, Thomas R	1,821	Daley Black Moreira In Trust	
<i>92-2021(IT)</i>		Oster, John P	9,767
Bodnar & Kobrynsky		<i>90-2266(IT)</i>	
Petryk, Michael C	1,300	Dallaire Tremblay Bouchard	
<i>94-41(UI)</i>		Verreault, Luc	701
Bosanac, Paula R		<i>93-1897(IT)</i>	
Bosanac, Paula R	322	Darwin, Wandler	
<i>93-603(UI)</i>		Darwin, Wandler	100
Boyd, Ryland		<i>93-2317(IT), 93-2316(IT)</i>	
Boyd, Ryland	208	Davies Beck & Ward	
<i>A-806-92</i>		Spies, Hans	1,750
Bull Housser & Tupper		<i>92-993(IT)</i>	
Coopers & Lybrand Ltd	1,132	Davies Ward Beck	
<i>91-2701(IT)</i>		HSC Research Development	5,844
Byers Casgrain		<i>93-3158(IT)</i>	
141224 Canada Ltee	3,016	Department of Justice	
<i>89-3031(IT)</i>		Redman, Deborah E	100
Canadian Liquid Air		<i>93-1028(IT)</i>	
Bedirian H	4,492	Department of Justice	
<i>93-515(UI)</i>		Sturby, Marvin	122
Carnell, Tyrone		<i>92-684(IT)</i>	
Carnell, Tyrone	370	Department of Justice	
<i>92-2572(IT)</i>		Warren, Kenneth	688
Casgrain, Blanchet, Gagnon et al		<i>93-844(IT)</i>	
Coulombe G	4,855	Department of Justice	
		Campbell, Thomas	400

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
94-1911(IT)		93-1671(IT)	
Department of Justice		Hogopian D	
Debodi, Shirley	129	Haymour, Jehad	95
93-1195(IT)		90-2353(IT), 90-2354(IT), 90-2430(IT), 90-2431(IT)	
Department of Justice		90-2489(IT), 902490(IT)	
Kelvin, Wiley	177	Jones, Emery	
93-1897(IT), 93-1898(IT), 93-1899(IT), 94-68(IT)		Hadad, Fereydoun	1,875
Hughes and Brannen		93-68(IT), 93-69(IT), 93-70(IT)	
Pickett S	599	Joseph E Weir In Trust	
93-587(UI)		Wynberg, Harry Jr	1,600
Doyle, Henry		92-2024(IT), 92-2026(IT), 92-2027(IT)	
Doyle, Henry	292	Kelly Howard Santini	
93-1769(IT)		Davies JW, Smith D, Craigie WM	3,070
Durdan, Fred J		Discontinuance	
Durdan, Fred J	600	Kenneth Specht In Trust	
93-284(IT)		Dumas, Elizabeth	856
Edward L Derrah In Trust		92-2390(IT)	
Conrad, James	2,110	Koffman Birmie & Kalef	
T-541-91, T-542-91, T-543-91		Ivans Auto Body Ltd.	3,113
Felesky Flynn		91-1429(IT)	
McAllister Drilling Ltd.	2,509	Koffman Birmie Kalex	
93-1028(IT)		Meredith DH	2,261
Felesky Flynn		T-1436-85	
Tinant, Roger	350	Lang Michener In Trust	
93-820(IT)		Millford Development Ltd.	1,846
Ferguson, John D		88-966(IT)	
Ferguson, John D	249	Lawlor & Leclaire	
92-871(IT)		Tucker, Cateria	375
Fraser & Beatty		90-1868(IT)	
Kalousdian, George	1,347	Legris Michaud Lacoursiere Jacob	
91-1761(IT), 91-1762(IT)		Labrecque, Denis	926
Fraser & Beatty		T-3208-90	
Gaitens Albert & Joanne	2,648	Lerner & Associates	
92-457(IT)		Yaki, Stanley J	1,589
Gehl & Gehl		93-279(IT), 93-259(IT)	
Mangat, Baljeet	1,500	Lerner & Associates	
90-1120(IT)		George Eloise Adell & Gerald	3,247
Gervais, Dube		T-1462-90, T-1461-90, T-1463-90, T1464-90	
Jolin, Yvon	116	MacKimmie Matthews	
94-478(IT)		Penner, Robert D	9,657
Gibson Mark Robert Craig		92-2499(IT)	
Gibson Mark Robert Craig	350	McCarthy Tetrault In Trust	
T-450-88		Azzalino, William	2,500
Gowling Strathy & Henderson In Trust		92-2499(IT)	
Cumberland Ready Mix Ltd.	6,074	McCarthy Tetrault In Trust	
93-2932(IT)		Currie, Robert W	2,500
Guy & Gilbert		92-2460(IT)	
Belair Compagnie d'Assurances	650	McCarthy Tetrault In Trust	
94-525(UI)		Gordon, John	4,108
Haidy, Emily		T-1741-84, T-286-89, A-1007-90	
Haidy, Emily	94	McCarthy Tetrault In Trust	
T-1183-92		Gulf Canada Resources Ltd.	500
Hennan Blaikie		T-1741-84, T-286-89, A-1007-90	
Curzi, Jean G	7,885	McCarthy Tetrault In Trust	
92-2366(IT), 92-2367(IT)		Gulf Canada Resources Ltd.	8,000
Hickson Martin Blanchard		T-1121-90	
Nanini M, Gagne, Jean-Marie	2,000	McCarthy Tetrault In Trust	
		Chrysler Canada Ltd.	7,506

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-1741-84, T-286-89, A-1007-90</i>		<i>T-3100-79, A-592-88, S-22422</i>	
McCarthy Tetrault In Trust		Osler Hoskin & Harcourt	
Gulf Canada Resources Ltd.	46,874	Irving Oil Limited	512,377
<i>92-1540(IT)</i>		<i>94-545(IT)</i>	
McKercher Laing & Whitmore		Parlee, McLaws In Trust	
Hunter's Sport Shop Ltd.	6,656	Tigney Technology Incorporated	1,661
<i>94-733(IT), 94-1557(IT)</i>		<i>94-1500(IT)</i>	
McLachlan Wilcox & Ducharme		Perks & Hanson	
Dufresne, Gerald	1,479	Markuza Chaim	650
<i>93-547(UI)</i>		<i>83-852(IT), 83-322(IT), 83-1190(IT)</i>	
McLean, Toby		Phillips Vineberg	
McLean, Toby	172	Saratoga Construction Ltd.	2,227
<i>92-960(IT), 93-1599(IT)</i>		<i>93-1897(UI), 93-1898(UI), 93-1899(UI), 94-68(UI)</i>	
McLennan, Ross		Pickett, Shawn	
Code, William Everett.	1,853	Pickett, Shawn	599
<i>93-40(IT)</i>		<i>92-2130(IT)</i>	
McMillan Binch		Poulin & Associes	
Lancaster Financial Inc.	6,125	G.B.M. Inc.	2,448
<i>88-744(IT)</i>		<i>T-3066-90</i>	
Mendelsohn Rosentzveig Shacter		Preston Willis Lackowicz	
Les Placements Sogelan Inc.	625	Borstad Welding Supplies	8,152
<i>93-3438(IT)</i>		<i>89-1825(IT), 89-1826(IT)</i>	
Mills Zuk & Freeland		Priel Stevenson Hood & Thornton	
Perrin, Debbie	846	Wakil, Farkhanda A	950
<i>A-685-93</i>		<i>92-1286(IT)</i>	
Milner Fenerty		Reidlan MacInnis	
Taylor, Jane	1,946	Moffat TM	2,364
<i>91-271(IT)</i>		<i>93-901(UI)</i>	
Mockler Allen & Dixon		Rumboldt, Jason	
First Farm Inc.	10,343	Rumboldt, Jason	330
<i>85-1686(IT)</i>		<i>T-3147-91, T-3148-91, T-3149-91</i>	
Munns, William D		Russell & Dumoulin In Trust	
Munns, William D	100	Engler JS	3,687
<i>85-1686(IT)</i>		<i>93-2739(IT)</i>	
Munns, William D		Sharon Lorene Acton	
Munns, William D	45	Sharon Lorene Acton	261
<i>91-352(IT), 91-373(IT), 91-353(IT)</i>		<i>90-2976(IT)</i>	
Murray Sklar In Trust		Shea Nerland Calnan	
Grunbaum Joshua	3,000	Hover, Dr. John.	3,357
<i>92-2540(IT)</i>		<i>93-852(IT), 93-852(IT)</i>	
Nolan Nolan McLean & Associates		Siskind Cromarty Ivey & Dowler	
Danayr Inc.	17,200	George Carl Otto & Shirley A	2,895
<i>93-779(IT)</i>		<i>91-1248(IT)</i>	
North Petersen Lint & Adfreachuk In Trust		Snyder & Company In Trust	
Varzari Gerald William	400	Tanish & Associates Ltd.	4,700
<i>T-1857-81, A-78-83</i>		<i>86-220(IT)</i>	
Ogilvie Renaud		Strikeman, Elliott	
Laferriere, Cyrille A	886	Sylvestre, Huguette	540
<i>93-2556(IT), 93-2451(IT), 93-2559(IT), 93-2669(IT)</i>		<i>93-847(IT), 93-740(IT)</i>	
<i>93-2449(IT), 93-2558(IT)</i>		Tax Court of Canada	
Ogilvy Renault		Flether Bruce & Barbara	1,600
Berube, Richard.	1,438	<i>92-296(IT), 92-297(IT)</i>	
<i>A-425-93</i>		Templeman Menninga Kort Sullivan & Fairbrother	
Ogilvy Renault		Roos Nellie & Richard.	6,870
McCready-Simbinelli Norma	5,659	<i>91-712(IT)</i>	
<i>T-3100-79, A-592-88</i>		Thompson & Elliott	
Osler Hoskin Harcourt		Leighton Enterprises Ltd.	5,000
Irving Oil Ltd.	817		

Court awards—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-819-90, A-205-93</i>		<i>90-33079(IT)</i>	
Thorsteinsson In Trust		Zimmerman & Associates	
Loewen, Henry	452	Gulliver's Travels Motor Hotel Ltd.	5,721
<i>T-819-90, A-205-93</i>			923,043
Thorsteinsson In Trust			
Loewen, Henry	3,045		1,356,314
<i>91-1046(IT), 91-1047(IT)</i>			
Thorsteinsson In Trust		SOLICITOR GENERAL	
Bertram, Marshall	4,360	Canadian Security Intelligence Service	
<i>92-1665(IT), 92-1666(IT)</i>		<i>Authority—Federal Court Award T-2645-85</i>	
Thorsteinsson In Trust		Settlement of a claim for payment of	
Felicella, Dominic	6,371	bilingual bonus—	
<i>91-2349(IT)</i>		Gingras Y R H and employees of CSIS	375,000
Thorsteinsson In Trust		Correctional Service	
Fulton, Geoffrey	5,755	<i>Authority—Provincial Court of Ontario #1869/94</i>	
<i>89-398(IT)</i>		Compensation for transfer contrary to court order—	
Vaillancourt, Daniel		Jennifer Reid in Trust for Tibando R	5,000
Ryan, Albertine	375		380,000
<i>93-491(UI)</i>			
Veilleux, Jean-Louis		TRANSPORT	
2639-8438 Quebec Inc.	324	Department	
<i>91-2346(IT)</i>		<i>Authority—Ontario Court CQ 55762</i>	
Vernon I Balaban		Settlement for damages regarding breach of contract	
Bastone, John	1,877	Pearson International Airport—	
<i>93-3352(IT)</i>		Lenczner Slaght Royce Smith Griffin in trust	5,000
W Murray Smith In Trust			
Ford, Stella M	716	VETERANS AFFAIRS	
<i>92-1778(IT)</i>		Department	
Wigmar Holdings Ltd.		VETERANS AFFAIRS PROGRAM	
Wigmar Holdings Ltd.	5,874	<i>Authority—Federal Court Award T2253-93</i>	
<i>91-2344(IT)</i>		Court costs awarded to claimant of pension	
William GD McCarthy In Trust		entitlement review—	
Mott-Trille Frank R	8,412	Shipowick M.	5,550
<i>92-2249(IT)</i>		Total	21,569,821
Woloshyn Mattison			
Gartry, William C	1,735		

SECTION 11

1994-95

PUBLIC ACCOUNTS

Federal-Provincial Shared-Cost Programs

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Federal-Provincial Shared-Cost Programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE AND AGRI-FOOD				
Department (Agriculture)				
Atlantic livestock feed initiatives .....	...	...	...	...
	240	868	369	120
	<i>4,415</i>	<i>13,367</i>	<i>10,343</i>	<i>12,058</i>
Canada/Manitoba partnership agreement on municipal water infrastructure.....	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...

Canada/Saskatchewan partnership agreement on water- based economic development .....	...	...	...	...

Canada/Saskatchewan subsidiary agreement on irrigation based economic development .....	...	...	...	...

Contributions to 4-H clubs.....	8	8	15	9
	9	9	15	9
	<i>133</i>	<i>105</i>	<i>210</i>	<i>114</i>
Crop insurance and waterfowl	84	1,386	376	2,229
	85	1,156	377	2,312
	<i>961</i>	<i>20,080</i>	<i>4,874</i>	<i>17,058</i>
Economic and regional development agreements	1,436	1,381	4,632	348
	426	3,549	4,013	4,392
	<i>6,501</i>	<i>27,409</i>	<i>30,410</i>	<i>30,824</i>
Eradication of the asian gypsy moth.....	...	...	...	...

Grape and wine sector adjustment agreements .....	...	...	...	...

Green plan	247	192	350	326
	55	79	239	178
	<i>303</i>	<i>274</i>	<i>624</i>	<i>504</i>
Gross revenue insurance plan .....	...	1,563	466	1,129
	...	2,628	392	1,399
	...	<i>7,998</i>	<i>1,949</i>	<i>4,170</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...	...	...	...	...	...	1,597	...	...	1,597
...	...	...	...	...	...	<i>40,183</i>	...	...	<i>40,183(f)</i>
...	...	2,746	...	...	...	2,746	...	...	2,746
...	...	3,028	...	...	...	3,028	...	...	3,028
...	...	<i>12,422</i>	...	...	...	<i>12,422</i>	...	...	<i>12,422</i>
...	...	...	608	...	...	608	...	...	608
...	...	...	436	...	...	436	...	...	436
...	...	...	<i>1,050</i>	...	...	<i>1,050</i>	...	...	<i>1,050</i>
...	...	...	1,675	...	...	1,675	...	...	1,675
...	...	...	1,065	...	...	1,065	...	...	1,065
...	...	...	<i>3,000</i>	...	...	<i>3,000</i>	...	...	<i>3,000</i>
...
...	...	...	1,618	...	...	1,618	...	...	1,618
...	...	...	<i>40,456</i>	...	...	<i>40,456</i>	...	...	<i>40,456(f)</i>
9	62	22	24	30	16	203	...	...	203
8	62	22	24	30	16	204	...	...	204
<i>128</i>	<i>1,098</i>	<i>369</i>	<i>406</i>	<i>494</i>	<i>214</i>	<i>3,271</i>	...	...	<i>3,271</i>
16,433	23,940	18,264	67,087	27,627	4,375	161,801	...	...	161,801
17,361	26,822	17,508	67,081	34,818	4,019	171,539	...	...	171,539
<i>214,410</i>	<i>362,333</i>	<i>331,994</i>	<i>1,199,763</i>	<i>816,677</i>	<i>66,087</i>	<i>3,034,237</i>	...	...	<i>3,034,237</i>
8,767	...	...	...	3,643	...	20,207	...	...	20,207
238	...	...	...	3,216	...	15,834	...	...	15,834
<i>25,297</i>	...	<i>12,797</i>	<i>13,169</i>	<i>7,750</i>	<i>19,555</i>	<i>173,712</i>	...	...	<i>173,712(1)</i>
...
...
...	...	...	...	...	<i>2,400</i>	<i>2,400</i>	...	...	<i>2,400(f)</i>
...	...	...	...	...	81	81	...	...	81
216	4,167	...	...	...	183	4,566	...	...	4,566
<i>236</i>	<i>45,683</i>	...	...	...	<i>13,967</i>	<i>59,886</i>	...	...	<i>59,886</i>
5,131	6,944	...	...	9,449	1,442	24,081	33	47	24,161
3,137	2,920	...	...	2,903	814	10,325	...	...	10,325
<i>8,371</i>	<i>10,103</i>	...	...	<i>12,830</i>	<i>2,282</i>	<i>35,291</i>	33	47	<i>35,371</i>
57,771	62,699	69,600	142,134	62,278	1,978	399,618	...	...	399,618
51,043	60,983	92,350	157,576	98,092	2,292	466,755	...	...	466,755
<i>215,934</i>	<i>303,553</i>	<i>364,635</i>	<i>903,030</i>	<i>561,061</i>	<i>11,941</i>	<i>2,374,271</i>	...	...	<i>2,374,271</i>

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
National farm business management program	217	187	334	321
	249	135	66	148
	514	322	400	508
National soil conservation program .....	...	...	130	...
	...	...	70	...
	100	750	490	1,168
Rabies indemnification program .....	...	...	...	...
	...	...	...	5
Tobacco diversification plan .....	...	...	87	...
	...	2,000	102	...
	...	4,900	566	141
Total ministry	1,992	4,717	6,390	4,362
	1,064	10,424	5,643	8,558
	12,927	75,205	49,866	66,550
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Cooperation agreements	31,738	14,465	17,209	28,248
	26,491	14,020	11,295	28,422
	109,628	36,552	32,692	87,391
Economic and regional development agreements .....	...	...	251	...
	...	...	1,558	...
	28,486	42,757	48,457	37,027
Total ministry	31,738	14,465	17,460	28,248
	26,491	14,020	12,853	28,422
	138,114	79,309	81,149	124,418
CANADIAN HERITAGE				
Department (Communications)				
Canada/British Columbia development agreement on communications and cultural industries .....	...	...	...	...

Canada/Manitoba beaver co-operation agreement .....	...	...	...	...

Canada/Saskatchewan partnership agreement on culture .....	...	...	...	...

Contribution to the province of British Columbia for the Moresby Compensation Account .....	...	...	...	...

Economic regional development agreements	906	218	618	445
	512	1,250	667	46
	1,688	5,191	1,480	998

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,666	2,330	747	1,638	1,384	445	9,269	...	...	9,269
1,750	3,041	976	1,872	1,476	604	10,317	...	...	10,317
3,520	7,736	2,424	5,214	4,194	1,209	26,041	...	...	26,041(2)
...	...	...	...	...	...	130	...	...	130
...	...	1,222	1,426	948	710	4,376	...	...	4,376
5,195	9,763	6,638	20,828	13,735	2,365	61,032	...	...	61,032
1	45	6	...	...	...	52	...	...	52
23	92	...	...	...	...	115	...	...	115
228	2,315	52	18	1	...	2,619	...	...	2,619
...	1,544	...	...	...	...	1,631	...	...	1,631
...	...	...	...	...	...	2,102	...	...	2,102
3,217	39,414	...	...	...	...	48,238	...	...	48,238(3)
89,778	97,564	91,385	213,166	104,411	8,337	622,102	33	47	622,182
73,776	98,087	115,106	231,098	141,483	8,638	693,877	...	...	693,877
476,536	781,998	731,331	2,186,934	1,416,742	120,020	5,918,109	33	47	5,918,189
...	...	...	...	...	...	91,660	...	...	91,660
...	...	...	...	...	...	80,228	...	...	80,228
...	...	...	...	...	...	266,263	...	...	266,263
...	...	...	...	...	...	251	...	...	251
...	...	...	...	...	...	1,558	...	...	1,558
...	...	...	...	...	...	156,727	...	...	156,727
...	...	...	...	...	...	91,911	...	...	91,911
...	...	...	...	...	...	81,786	...	...	81,786
...	...	...	...	...	...	422,990	...	...	422,990
...	...	...	...	...	74,850	74,850	...	...	74,850
...
...	...	...	...	...	74,850	74,850	...	...	74,850
...
...	...	14,919	...	...	...	14,919	...	...	14,919
...	...	199,719	...	...	...	199,719	...	...	199,719(f)(2)
...	...	...	308,618	...	...	308,618	...	...	308,618
...	...	...	265,650	...	...	265,650	...	...	265,650
...	...	...	4,313,818	...	...	4,313,818	...	...	4,313,818(2)
...
...
...	...	...	...	...	27,200	27,200	...	...	27,200(f)
...	...	...	308	746	75	3,316	...	...	3,316
70	...	1,688	1,475	1,013	...	6,721	...	...	6,721
63,279	26,001	18,725	4,598	3,592	75	125,627	...	...	125,627

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Official language in education program	4,989 3,386 56,375	1,659 1,617 28,683	7,968 7,894 96,334	25,373 23,575 453,259
Promotion of official languages ⁽⁵⁾
Western arctic visitor centre agreement .....	...	...	...	...
Total ministry	5,895 3,898 58,063	1,877 2,867 33,874	8,586 8,561 97,814	25,818 23,621 454,257
ENVIRONMENT				
Canada/Newfoundland agreement—Respecting water management	318 50 368	...	...	...
Canada/Newfoundland climate network expansion agreement	78 90 898	...	...	...
Canada/Nova Scotia water and economy agreement .....	...	...	53	...
Canada/Ontario Great Lakes water quality agreement .....	...	...	53	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...
Contaminated sites remediation program	1,985 496 2,581	39 ...	903 88 1,017	457 362 1,419
Crop depredation .....	...	...	...	...
Economic and regional development agreement(ERDA) .....	...	...	2,436 1,768 5,213	...
Flood forecast (<i>Canada Water Act</i>) .....	...	...	...	47 48 145
Flood risk mapping	128 100 1,312	...	...	20 7 1,859
Fraser River flood control .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
67,591	92,175 ⁽⁴⁾	11,110	11,186	13,011	10,860	245,922	1,134	1,162	248,218
72,113	91,016	8,772	8,898	10,538	11,027	238,836	1,056	939	240,831
1,911,507	1,446,008	140,345	114,639	142,456	158,799	4,548,405	9,720	10,508	4,568,633 ⁽²⁾
115,880	...	...	...	...	...	115,880	...	...	115,880
112,500	...	...	...	...	...	112,500	...	...	112,500
228,380	...	...	...	...	...	228,380	...	...	228,380 ⁽²⁾
...	...	...	...	...	...	...	100,000	...	100,000
...
...	...	...	...	...	...	...	100,000	...	100,000
183,471	92,175	11,110	320,112	13,757	85,785	748,586	101,134	1,162	850,882
184,683	91,016	25,379	276,023	11,551	11,027	638,626	1,056	939	640,621
2,203,166	1,472,009	358,789	4,433,055	146,048	260,924	9,517,999	109,720	10,508	9,638,227
...	...	...	...	...	...	318	...	...	318
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	368	...	...	368
...	...	...	...	...	...	78	...	...	78
...	...	...	...	...	...	90	...	...	90
...	...	...	...	...	...	898	...	...	898
...	...	...	...	...	...	53	...	...	53
...
...	...	...	...	...	...	53	...	...	53
...
...	356	...	...	...	...	356	...	...	356
...	22,466	...	...	...	...	22,466	...	...	22,466 ^(f)
391	...	...	...	...	...	391	...	...	391
363	...	...	...	...	...	363	...	...	363
3,928	...	...	...	...	...	3,928	...	...	3,928
4,171	1,634	349	140	548	...	10,226	...	...	10,226
4,098	3,391	60	585	2,210	671	11,961	...	...	11,961
14,967	19,797	409	725	5,114	1,490	47,558	...	30	47,588
...	...	125	234	199	5	563	...	...	563
...	...	144	287	277	12	720	...	...	720
...	...	3,943	6,807	7,427	61	18,238	...	...	18,238
...	...	...	...	...	...	2,436	...	...	2,436
...	...	...	...	...	...	1,768	...	...	1,768
...	...	...	...	...	...	5,213	...	...	5,213
...	...	...	...	...	...	47	...	...	47
...	...	...	...	...	...	48	...	...	48
...	...	...	...	...	...	145	...	...	145
360	...	3	28	605	162	1,306	...	...	1,306
360	...	20	19	357	...	865	...	...	865
12,756	8,742	1,753	2,183	2,432	1,162	32,888	...	...	32,888
...	...	...	...	...	294	294	...	...	294
...	...	...	...	...	500	500	...	...	500
...	...	...	...	...	73,126	73,126	...	...	73,126

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
James Bay Consulting committees on environment .....	...	...	...	...

Meteorological observing stations .....	...	...	...	...

Other Federal/Provincial water resource projects .....	...	...	...	...

Ottawa River regulation .....	...	...	...	...

Peace, Athabasca and Slave Rivers study (Northern River Basin) .....	...	...	...	...

Protection and clean-up of St-Lawrence River .....	...	...	...	...

Pulp and paper .....	...	...	...	...

Sustainable management program for the Fraser River Basin .....	...	...	...	...

Water quality monitoring agreements	197	70	...	122
	197	70	...	99
	1,576	366	...	463
Water quantity survey agreement	307	17	78	107
	324	33	181	242
	3,651	725	2,300	4,141
Weather radio network	43	...	24	6
	...	...	24	6
	941	...	686	338
Total ministry	3,056	126	3,494	759
	1,257	103	2,063	764
	11,327	1,130	9,958	8,365

FINANCE

Federal Office of Regional Development—Quebec

Canada/Quebec industrial and tourism sub-agreements .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
95	...	...	...	...	...	95	...	...	95
85	...	...	...	...	...	85	...	...	85
1,181	...	...	...	...	...	1,181	...	...	1,181
...	...	...	...	20	...	20	...	...	20
...	...	...	...	19	...	19	...	...	19
...	...	...	...	152	...	152	...	...	152
...
...	...	...	...	...	205	205	...	...	205
...	...	...	...	...	205	205	...	...	205(f)
108	72	...	...	...	...	180	...	...	180
159	106	...	...	...	...	265	...	...	265
994	850	...	...	...	...	1,844	...	...	1,844
...	...	...	...	1,260	...	1,260	...	...	1,260
...	...	...	...	1,260	...	1,260	...	...	1,260
...	...	...	...	3,941	...	3,941	...	...	3,941
2,500	...	...	...	...	...	2,500	...	...	2,500
2,350	...	...	...	...	...	2,350	...	...	2,350
12,710	...	...	...	...	...	12,710	...	...	12,710
300	...	...	...	...	107	407	...	...	407
...
300	...	...	...	...	107	407	...	...	407
...	...	...	...	...	102	102	...	...	102
...	...	...	...	...	107	107	...	...	107
...	...	...	...	...	209	209	...	...	209
...	...	...	...	...	...	389	...	...	389
...	...	...	...	...	...	366	...	...	366
...	...	...	...	...	...	2,405	...	...	2,405
874	1,005	1,500	1,300	1,400	...	6,588	...	...	6,588
983	781	1,900	1,800	2,100	...	8,344	...	...	8,344
17,258	13,202	6,117	5,823	14,211	...	67,428	...	...	67,428(2)
...	...	...	...	...	...	73	...	...	73
...	...	...	...	...	...	30	...	...	30
...	...	...	...	...	...	1,965	...	...	1,965
8,799	2,711	1,977	1,702	4,032	670	27,326	...	...	27,326
8,398	4,634	2,124	2,691	6,223	1,495	29,752	...	...	29,752
64,094	65,057	12,222	15,538	33,277	76,360	297,328	...	30	297,358
92,362	...	...	...	...	...	92,362	...	...	92,362
...
92,362	...	...	...	...	...	92,362	...	...	92,362

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Canada/Quebec tourism development sub-agreement

Total ministry

FISHERIES AND OCEANS				
Department				
Aquatic habitat classification system

Biological science/Hydroelectric development

Burrard Inlet Environmental Action Plan

Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation	3,513 1,890 5,894	...	...	...

Coho Radio Tagging

Coho Radio Tagging recovery

Cooperative agreement for fishing industry development	485	...	...	...

	485	...	...	...
Cariboo region inter-agency management committee

Economic and regional development agreement	642	90	...
	...	1,011	1,525	1,972
	...	11,211	14,819	29,172
Fish habitat studies

Fish wheels for use in British Columbia

Fraser Basin management program

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
7,590	7,590	...	...	7,590
9,101	9,101	...	...	9,101
<i>19,219</i>	<i>19,219</i>	...	...	<i>19,219</i>
99,952	99,952	...	...	99,952
9,101	9,101	...	...	9,101
<i>111,581</i>	<i>111,581</i>	...	...	<i>111,581</i>
...	45	45	...	...	45
...	10	10	...	...	10
...	55	55	...	...	55(f)
...	...	40	...	...	...	40	...	...	40
...	...	5	...	...	...	5	...	...	5
...	...	<i>57</i>	...	...	...	<i>57</i>	...	...	<i>57</i>
...	72	72	...	...	72
...	80	80	...	...	80
...	152	152	...	...	152(2)
...	3,513	...	...	3,513
...	1,890	...	...	1,890
...	5,894	...	...	5,894
...	373	373	...	...	373
...
...	373	373	...	...	373(f)
...	160	160	...	...	160
...
...	160	160	...	...	160(f)
...	485	...	...	485
...
...	485	...	...	485
...	5	5	...	...	5
...	1	1	...	...	1
...	6	6	...	...	6(f)
...	732	...	...	732
...	4,508	...	...	4,508
<i>16,765</i>	71,967	...	...	71,967
...
...	10	...	...	...	...	10	...	...	10
...	<i>160</i>	...	...	...	...	160	...	...	160
...	6	6	...	...	6
...
...	6	6	...	...	6(f)
...	275	275	...	...	275
...	286	286	...	...	286
...	561	561	...	...	561

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Fraser River Estuary management.....

Hydrographic Arctic Survey (previously Hydrography)

Lillooet River System water quality monitoring

Lower Fraser Valley Agriculture Waste Management.....

Northern Cod early retirement program
	8,863	...	...	...
	8,863	...	...	...
Omineca region inter-agency management committee

Operation of Alouette River hatchery.....

Plant workers adjustment program	512	...	14,720	274
	3,948	...	7,819	649
	11,562	...	25,911	5,348
Private Land Conservation Strategy

Prototype testing of FISS Database.....

Queen Charlotte Island fish/forestry interaction program

Recreational fisheries	3,776
	2,199
	51	8,378
Salmon River Fishway

Southern interior region inter-agency management committee.....

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	90	90	...	...	90
...	100	100	...	...	100
...	190	190	...	...	190(2)
...
...	460	...	460
...	811	...	811
...	8	8	...	...	8
...
...	8	8	...	...	8(f)
...	5	5	...	...	5
...
...	5	5	...	...	5(f)
...
...	8,863	...	...	8,863
...	8,863	...	...	8,863
...	5	5	...	...	5
...	5	5	...	...	5
...	10	10	...	...	10(f)
...	25	25	...	...	25
...	25	25	...	...	25
...	418	418	...	...	418
...	15,506	...	...	15,506
...	12,416	...	...	12,416
...	42,821	...	...	42,821
...	5	5	...	...	5
...
...	5	5	...	...	5
...	15	15	...	...	15
...
...	15	15	...	...	15(f)
...	37	37	...	...	37
...	37	37	...	...	37
...	274	274	...	...	274(f)
...	3,776	...	...	3,776
...	2,199	...	...	2,199
...	8,429	...	...	8,429
...	20	20	...	...	20
...
...	146	146	...	...	146
...	5	5	...	...	5
...	5	5	...	...	5
...	10	10	...	...	10(f)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Stealhead Radio Tag Recovery

Stewardship of Waterways and Wetlands

Storm Drain marking program

Strategies for Non-Point Source Pollution System

Stream Stewardship Guide for Planners

TRIM digital positional files

Total ministry	4,510	642	14,810	4,050
	14,701	1,011	9,344	4,820
	26,804	11,211	40,781	42,898

HEALTH**Department (National Health and Welfare)**

New Horizons	382	340	434	454
	221	187	480	375
	1,732,928	405,838	2,395,453	2,523,209

HUMAN RESOURCES DEVELOPMENT**Department (Employment and Immigration)**

Agricultural employment development agreement .....	...	2	1	...

	...	827	897	564
Alcohol and Drug Treatment and Rehabilitation	779	...	1,389	626

	1,099	...	3,318	1,216
Canada Assistance Plan	199,172	36,237	263,867	203,274
	173,576	37,456	264,519	208,536
	1,931,718	441,735	2,658,886	2,726,029
Canadian jobs strategy	14,631	2,153	9,923	22,274
	61,841	3,891	20,406	38,111
	316,178	42,846	230,026	322,871
Deinstitutionalization initiatives	3,387	170	...	...
	2,062	346	...	...
	5,449	516	...	...
New Brunswick Works .....	...	...	...	7,273
	...	...	...	4,560
	...	...	...	11,833

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	160	160	...	...	160
...
...	...	...	...	...	160	160	...	...	160
...	...	...	...	...	32	32	...	...	32
...
...	...	...	...	...	32	32	...	...	32(f)
...
...	3	...	...	...	...	3	...	...	3
...	3	...	...	...	...	3	...	...	3
...	...	...	...	...	1	1	...	...	1
...
...	...	...	...	...	1	1	...	...	1(f)
...	...	...	...	...	20	20	...	...	20
...
...	...	...	...	...	20	20	...	...	20(f)
...	...	...	...	...	20	20	...	...	20
...	...	...	...	...	26	26	...	...	26
...	...	...	...	...	46	46	...	...	46(f)
...	...	40	...	...	1,384	25,436	...	...	25,436
...	13	5	...	...	575	30,469	460	...	30,929
16,765	163	57	...	...	2,653	141,332	811	...	142,143
2,609	5,429	1,263	706	1,019	1,995	14,631	178	194	15,003
3,163	3,523	740	382	939	1,588	11,598	64	53	11,715
17,506,093	23,394,311	2,922,045	2,574,391	6,898,579	10,205,420	70,558,267	251,005	72,789	70,882,061(2)
340	2	...	...	...	...	345	...	...	345
311	37	...	...	...	...	348	...	...	348
10,264	12,311	2,773	2,175	3,464	2,446	35,721	...	...	35,721
7,870	11,584	379	1,432	2,252	4,063	30,374	...	...	30,374
...	...	...	...	127	...	127	...	...	127
12,144	38,122	484	4,821	6,262	13,258	80,724	...	...	80,724(2)
2,030,544	2,576,230	331,487	236,493	479,365	882,177	7,238,846	28,991	11,581	7,279,418
2,013,935	2,520,716	306,966	227,361	587,924	839,545	7,180,534	28,489	10,173	7,219,196
19,534,028	25,965,112	3,252,269	2,810,178	7,376,925	11,085,602	77,782,482	279,818	84,176	78,146,476
91,752	88,080	11,909	13,951	32,113	44,341	331,127	...	...	331,127
136,872	109,454	15,790	20,625	44,251	64,221	515,462	...	...	515,462
1,801,935	1,887,830	247,664	264,477	601,226	726,838	6,441,891	...	...	6,441,891
...	169	350	550	150	...	4,776	...	...	4,776
...	189	200	212	150	28	3,187	...	...	3,187
...	358	550	762	300	28	7,963	...	...	7,963(2)
...	...	...	...	...	...	7,273	...	...	7,273
...	...	...	...	...	...	4,560	...	...	4,560
...	...	...	...	...	...	11,833	...	...	11,833(2)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Older worker adjustment	993	...	4,138	992
	...	...	81	1,777
	6,269	...	8,838	4,857
Strategic initiatives	2,321	159	1,212	6,520

	2,321	159	1,212	6,520
Vocational rehabilitation of disabled persons	4,219	364	8,193	5,646
	5,280	281	7,409	6,206
	47,821	4,904	77,801	69,591
Total ministry	225,502	39,085	288,723	246,605
	242,759	41,974	292,415	259,190
	2,310,855	490,987	2,980,978	3,143,481

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**Department**

Access road Atikamekw—C.N.A. ....	...	...	...	...

Akwesasne Memorandum of Agreement and Akwesasne Special task force—Memorandum of agreement .....	...	...	...	...

Beverly and Kaminuriak Caribou management agreement .....	...	...	...	...

Capital facilities and community services for Fort McKay .....	...	...	...	...

Chiefs of Ontario—Fort McKay .....	...	...	...	...

Cree-Kativik school board (James Bay) .....	...	...	...	...

Cree trappers association .....	...	...	...	...

Declaration of political intent negotiations .....	...	...	...	...

Declaration of political intent negotiations—Education participation .....	...	...	...	...

Economic development .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
37,620	8,598	33	185	...	7,816	60,375	...	...	60,375
26,899	23,925	...	...	...	5,764	58,446	...	...	58,446
155,103	110,149	7,403	762	...	22,276	315,657	...	...	315,657
...	17,194	...	...	...	1,994	29,400	675	...	30,075
...
...	17,194	...	...	...	1,994	29,400	675	...	30,075
24,575	71,382	6,453	10,375	25,349	41,101	197,657	3,128	115	200,900
16,264	80,375	3,664	10,269	25,535	26,640	181,923	685	1,977	184,585
88,695	715,555	102,666	106,151	286,077	246,352	1,745,613	9,160	14,552	1,769,325
2,192,701	2,773,239	350,611	262,986	539,229	981,492	7,900,173	32,794	11,696	7,944,663
2,194,281	2,734,696	326,620	258,467	657,987	936,198	7,944,587	29,174	12,150	7,985,911
21,602,169	28,746,631	3,613,809	3,189,326	8,274,254	12,098,794	86,451,284	289,653	98,728	86,839,665
2,857	...	...	...	...	...	2,857	...	...	2,857
1,117	...	...	...	...	...	1,117	...	...	1,117
3,974	...	...	...	...	...	3,974	...	...	3,974
...	65	...	...	...	...	65	...	...	65
...	3,257	...	...	...	...	3,257	...	...	3,257
...	11,333	...	...	...	...	11,333	...	...	11,333
...	...	...	...	...	...	...	13	...	13
...	...	...	...	...	...	...	14	...	14
...	...	...	...	...	...	...	116	...	116
...	...	...	...	135	...	135	...	...	135
...	...	...	...	762	...	762	...	...	762
...	...	...	...	4,286	...	4,286	...	...	4,286
...	425	...	...	...	...	425	...	...	425
...	425	...	...	...	...	425	...	...	425
...	900	...	...	...	...	900	...	...	900
46,147	...	...	...	...	...	46,147	...	...	46,147
35,952	...	...	...	...	...	35,952	...	...	35,952
488,479	...	...	...	...	...	488,479	...	...	488,479
82	...	...	...	...	...	82	...	...	82
82	...	...	...	...	...	82	...	...	82
1,296	...	...	...	...	...	1,296	...	...	1,296
...	156	...	...	...	...	156	...	...	156
...	1,064	...	...	...	...	1,064	...	...	1,064
...	2,467	...	...	...	...	2,467	...	...	2,467
...	187	...	...	...	...	187	...	...	187
...	185	...	...	...	...	185	...	...	185
...	776	...	...	...	...	776	...	...	776
...	...	...	...	...	...	...	5,955	...	5,955
...	...	...	...	...	...	...	7,009	...	7,009
...	12	...	...	...	...	12	35,194	...	35,206

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Forest protection

Hydro land lines

Infrastructure program

Infrastructure rehabilitation—Schefferville

International observer group during the Oka crisis in 1990

Joint Education Capital Agreement—IANC, County of Grand Prairie and Horse Lake Band

Manow—NAN bands

Natural resources development

Newfoundland agreement	10,057	...	...	...
	9,764	...	...	...
	55,632	...	...	...
Nishnawbe—Aski Nation CFA

Northeastern Quebec agreement

Northern flood agreement

Roads on reserves

Social services

Specific claims

Tripartite agreement—Algonquins of Barrière Lake

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	996	...	...	...	...	996	...	...	996
...	1,386	...	...	...	...	1,386	...	...	1,386
...	6,750	...	...	...	...	6,750	...	...	6,750
...	...	12,019	...	...	...	12,019	...	...	12,019
...	...	7,820	...	...	...	7,820	...	...	7,820
1,000	...	33,459	...	...	...	34,459	...	...	34,459
...	...	...	...	...	...	...	1,000	...	1,000
...
...	...	...	...	...	...	...	1,000	...	1,000
...
1,384	...	...	...	...	...	1,384	...	...	1,384
1,384	...	...	...	...	...	1,384	...	...	1,384
...
56	...	...	...	...	...	56	...	...	56
...
56	...	...	...	...	...	56	...	...	56(f)
...
...	...	...	...	271	...	271	...	...	271
...	...	...	...	271	...	271	...	...	271(f)(2)
...	7,036	...	...	...	...	7,036	...	...	7,036
...	5,758	...	...	...	...	5,758	...	...	5,758
...	20,429	...	...	...	...	20,429	...	...	20,429
...	500	...	...	...	...	500	...	...	500
...	501	...	...	...	...	501	...	...	501
...	8,085	...	...	...	...	8,085	...	...	8,085
...	...	...	...	...	...	10,057	...	...	10,057
...	...	...	...	...	...	9,764	...	...	9,764
...	...	...	...	...	...	55,632	...	...	55,632
...	350	...	...	...	...	350	...	...	350
...	350	...	...	...	...	350	...	...	350
...	1,050	...	...	...	...	1,050	...	...	1,050
1,671	...	...	...	...	...	1,671	...	...	1,671
1,224	...	...	...	...	...	1,224	...	...	1,224
37,828	...	...	...	...	...	37,828	...	...	37,828
...	...	1,462	...	...	...	1,462	...	...	1,462
...	...	77	...	...	...	77	...	...	77
...	...	81,867	...	...	...	81,867	...	...	81,867
...	...	204	...	...	...	204	...	...	204
...	...	464	...	...	...	464	...	...	464
...	...	18,049	...	...	...	18,049	...	...	18,049
...	121,466	...	...	...	...	121,466	...	...	121,466
...	107,583	...	...	...	...	107,583	...	...	107,583
...	861,306	...	...	...	...	861,306	...	...	861,306
...
...	...	...	...	...	10	10	...	...	10
...	...	...	...	...	10	10	...	...	10(f)
812	...	...	...	...	...	812	...	...	812
809	...	...	...	...	...	809	...	...	809
2,655	...	...	...	...	...	2,655	...	...	2,655(2)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Tripartite economic development negotiations .....	...	...	...	...

Tripartite Indian services .....	...	...	...	...

Tripartite treaty negotiations .....	...	...	...	...

Total ministry	10,057	...	...	...
	9,764	...	...	...
	55,632	...	...	...

INDUSTRY

**Department (Industry, Science and Technology and Consumer and
Corporate Affairs)**

Canada/Ontario infrastructure .....	...	...	...	...

Industrial and regional development .....	...	...	...	...
	630,651	310,879	690,209	561,133
Subsidiary agreements on science and technology .....	...	...	...	...

Tourism	42	36	49	45
	33	25	66	29
	948	886	4,730	841
Tourism co-operative partnership agreements	1,683	605	2,335	406
	3,972	659	1,332	1,829
	10,561	4,438	4,980	2,907
Western economic partnership agreements .....	...	...	...	...

Total ministry	1,725	641	2,384	451
	4,005	684	1,398	1,858
	642,160	316,203	699,919	564,881

JUSTICE**Department**

Fire-arms	613	218	990	915

	613	218	990	915
Legal aid	1,730	215	3,209	1,209
	1,747	215	3,209	1,254
	19,950	2,984	38,061	18,399

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	296	...	...	...	...	296	...	...	296
...	296	...	...	...	...	296	...	...	296
...	1,352	...	...	...	...	1,352	...	...	1,352
...	835	...	...	...	...	835	...	...	835
...	854	...	...	...	...	854	...	...	854
...	6,052	...	...	...	...	6,052	...	...	6,052
...	...	...	...	...	3,273	3,273	...	...	3,273
...	...	...	...	...	1,000	1,000	...	...	1,000
...	...	...	...	...	4,273	4,273	...	...	4,273(2)
51,625	132,312	13,685	...	135	3,273	211,087	6,968	...	218,055
40,568	121,659	8,361	...	762	1,010	182,124	7,023	...	189,147
536,672	920,512	133,375	...	4,286	4,283	1,654,760	36,310	...	1,691,070
...	167,420	...	...	...	...	167,420	...	...	167,420
...
...	167,420	...	...	...	...	167,420	...	...	167,420
19,716	...	1,284	210	749	455	22,414	...	...	22,414
13,457	...	882	...	1,261	...	15,600	...	...	15,600
351,057	277,847	312,968	193,718	140,936	162,075	3,631,473	30,708	13,175	3,675,356(6)
77	...	...	...	...	...	77	...	...	77
4,572	...	...	...	...	...	4,572	...	...	4,572
64,450	...	...	...	...	5,396	69,846	...	...	69,846
198	149	49	38	122	156	884	32	33	949
230	193	51	25	127	159	938	25	27	990
4,387	9,130	2,834	887	3,536	5,737	33,916	366	349	34,631
2,710	1,281	...	...	866	...	9,886	...	931	10,817
283	...	...	...	2,004	...	10,079	229	1,149	11,457
3,229	1,281	...	...	3,738	...	31,134	1,468	3,164	35,766
...
...	...	...	723	...	...	723	...	...	723
...	...	...	1,864	...	...	1,864	...	...	1,864(f)
22,701	168,850	1,333	248	1,737	611	200,681	32	964	201,677
18,542	193	933	748	3,392	159	31,912	254	1,176	33,342
423,123	455,678	315,802	196,469	148,210	173,208	3,935,653	32,542	16,688	3,984,883
2,467	5,979	1,073	809	2,045	1,528	16,637	419	324	17,380
...
2,467	5,979	1,073	809	2,045	1,528	16,637	419	324	17,380
16,646	41,420	3,452	2,585	6,586	9,159	86,211	3,101	803	90,115
16,831	41,420	3,497	2,620	6,586	9,301	86,680	1,636	424	88,740
223,742	441,511	43,110	34,417	85,014	107,246	1,014,434	17,803	5,897	1,038,134

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Native courtworker	98 95 1,251	... ... 52	100 ... 170	.........
Young offenders assistance juvenile justice	4,899 5,010 39,460	1,934 1,934 15,530	5,905 5,905 46,769	4,616 4,615 37,035
Total ministry	7,340 6,852 61,274	2,367 2,149 18,784	10,204 9,114 85,990	6,740 5,869 56,349
NATIONAL DEFENCE				
Emergency Preparedness Canada				
Joint emergency preparedness program and disaster financial assistance	407 301 14,850	261 182 5,468	232 338 7,389	271 3,411 24,218
NATURAL RESOURCES				
Department (Energy, Mines and Resources and Forestry)				
Alberta Oil Sands Technology and Research Authority .....	.........	.........	.........	.........
Canada/Newfoundland development fund	17,592 11,373 191,067	.........	.........	.........
Canada/Newfoundland Offshore Petroleum Board	1,950 2,104 21,355	.........	.........	.........
Canada/Nova Scotia Offshore Petroleum Board .....	... ... ...	... ... ...	750 765 4,306	.........
Canada/Prince Edward Island cooperation agreement on alternative energy development and energy efficiency .....	... ... ...	34 1,125 3,840	.........	.........
Cooperation agreement for forestry development	5,077 9,274 41,935	... ... ...	11,080 11,488 60,631	6,411 9,511 49,010
Eastern Quebec development plan .....	.........	.........	.........	.........
Forest development sub-agreement .....	.........	.........	.........	.........
Forest resource development agreement .....	... ... ...	14 2,292 24,118	.........	.........

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
457	975	323	201	1,029	1,024	4,207	419	153	4,779
524	692	312	...	1,003	998	3,624	409	142	4,175
5,448	8,858	4,200	4,145	14,450	13,021	51,595	5,061	1,515	58,171
28,523	61,030	5,677	7,098	13,660	17,178	150,520	3,945	1,055	155,520
28,523	61,030	5,678	7,098	14,156	17,178	151,127	3,945	1,055	156,127
299,760	513,367	46,657	57,097	113,077	140,952	1,309,704	41,285	12,406	1,363,395
48,093	109,404	10,525	10,693	23,320	28,889	257,575	7,884	2,335	267,794
45,878	103,142	9,487	9,718	21,745	27,477	241,431	5,990	1,621	249,042
531,417	969,715	95,040	96,468	214,586	262,747	2,392,370	64,568	20,142	2,477,080
917	1,598	8,940	213	671	2,376	15,886	149	183	16,218
4,897	1,510	591	244	5,378	563	17,415	304	158	17,877
69,710	20,019	57,090	10,454	43,574	22,221	274,993	3,218	3,476	281,687
...	...	...	...	420	...	420	...	...	420
...	...	...	...	645	...	645	...	...	645
...	...	...	...	6,905	...	6,905	...	...	6,905
...	...	...	...	...	...	17,592	...	...	17,592
...	...	...	...	...	...	11,373	...	...	11,373
...	...	...	...	...	...	191,067	...	...	191,067
...	...	...	...	...	...	1,950	...	...	1,950
...	...	...	...	...	...	2,104	...	...	2,104
...	...	...	...	...	...	21,355	...	...	21,355
...	...	...	...	...	...	750	...	...	750
...	...	...	...	...	...	765	...	...	765
...	...	...	...	...	...	4,306	...	...	4,306
...	...	...	...	...	...	34	...	...	34
...	...	...	...	...	...	1,125	...	...	1,125
...	...	...	...	...	...	3,840	...	...	3,840
...	...	...	...	...	...	22,568	477	470	23,515
...	...	...	...	...	...	30,273	381	470	31,124
...	...	...	...	...	...	151,576	1,272	1,317	154,165(2)
706	...	...	...	...	...	706	...	...	706
811	...	...	...	...	...	811	...	...	811
7,624	...	...	...	...	...	7,624	...	...	7,624
13,261	5,246	...	...	...	...	18,507	...	...	18,507
13,922	6,741	...	...	...	...	20,663	...	...	20,663
200,563	15,841	...	...	...	127,665	344,069	...	...	344,069(2)
...	...	...	...	...	...	14	...	...	14
...	...	...	...	...	...	2,292	...	...	2,292
...	...	...	...	...	...	24,118	...	...	24,118(2)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Geographic information technology development .....	...	...	...	...
	58	...	60	...
	<i>129</i>	...	<i>151</i>	<i>156</i>
Mineral development agreement	1,713	...	2,438	740
	2,444	...	1,111	948
	<i>25,080</i>	<i>188</i>	<i>22,145</i>	<i>18,395</i>
Partnership agreements in forestry .....	...	...	...	...

Total ministry	26,332	48	14,268	7,151
	25,253	3,417	13,424	10,459
	<i>279,566</i>	<i>28,146</i>	<i>87,233</i>	<i>67,561</i>

PUBLIC WORKS AND GOVERNMENT SERVICES**Department (Public Works and Supply and Services)****REAL PROPERTY PROGRAM**

Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Canada Mortgage and Housing Corporation

Land rental, rural and native housing and low rental accommodation	52,719	8,026	52,854	32,187
	54,037	7,832	57,639	31,439
	<i>485,376</i>	<i>65,582</i>	<i>534,996</i>	<i>300,258</i>
Total ministry	52,719	8,026	52,854	32,187
	54,037	7,832	57,639	31,439
	<i>485,376</i>	<i>65,582</i>	<i>534,996</i>	<i>300,258</i>

SOLICITOR GENERAL**Department**

Aboriginal policing	44	48	614	8
	44	57	530	6
	<i>375</i>	<i>436</i>	<i>3,205</i>	<i>14</i>

TRANSPORT**Department**

Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads .....	...	856	...	...
	...	3,068	...	...
	<i>229,913</i>	<i>32,543</i>	...	<i>64,572</i>
Highway improvements	59,059	...	582	10,900
	59,160	...	7,702	7,474
	<i>173,018</i>	...	<i>67,034</i>	<i>125,909</i>
Nouveau Quebec Inuit airports .....	...	...	...	...

Strategic capital investment initiative—Highways and airports	3,936	...	17,641	36,275
	...	...	11,388	42,875
	<i>3,936</i>	...	<i>29,029</i>	<i>79,150</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...	...	...	245	41	...	404	...	...	404
601	863	44	741	102	1,279	4,066	17	70	4,153
9,993	3,227	609	773	1,191	1,016	21,700	...	...	21,700
8,237	3,159	1,079	1,268	1,483	1,732	21,461	...	...	21,461
74,688	23,228	16,874	6,778	3,395	7,962	198,733	4,012	2,572	205,317
...	...	3,006	2,729	3,255	19,809	28,799	...	...	28,799
...	...	3,455	3,429	4,021	20,566	31,471	...	...	31,471
...	...	12,073	12,235	11,026	70,662	105,996	...	...	105,996
23,960	8,473	3,615	3,502	4,866	20,825	113,040	477	470	113,987
22,970	9,900	4,534	4,942	6,190	22,298	123,387	381	470	124,238
283,476	39,932	28,991	19,754	21,428	207,568	1,063,655	5,301	3,959	1,072,915
...	2,567	...	...	...	...	2,567	...	...	2,567
...	2,054	...	...	...	...	2,054	...	...	2,054
...	14,427	...	...	...	...	14,427	...	...	14,427
164,860	455,263	64,112	94,907	81,441	93,568	1,099,937	95,874	4,498	1,200,309
168,763	425,253	57,228	90,378	81,368	92,592	1,066,529	100,073	3,921	1,170,523
1,457,231	4,011,989	535,878	934,847	818,084	689,058	9,833,299	784,074	29,504	10,646,877
164,860	457,830	64,112	94,907	81,441	93,568	1,102,504	95,874	4,498	1,202,876
168,763	427,307	57,228	90,378	81,368	92,592	1,068,583	100,073	3,921	1,172,577
1,457,231	4,026,416	535,878	934,847	818,084	689,058	9,847,726	784,074	29,504	10,661,304
4,586	12,442	1,833	1,833	3,115	2,850	27,373	306	765	28,444
1,300	13,432	2,324	2,191	3,448	2,926	26,258	297	682	27,237
7,723	85,602	22,630	15,961	18,918	19,373	174,237	2,128	5,088	181,453(2)
5,747	...	...	...	...	...	6,603	...	...	6,603
3,417	...	...	...	...	...	6,485	...	...	6,485
70,289	...	...	...	...	...	397,317	...	...	397,317
...	...	...	...	...	...	70,541	...	...	70,541
...	...	...	...	...	...	74,336	...	...	74,336
410	...	...	...	...	...	366,371	...	...	366,371
...
13,277	...	...	...	...	...	13,277	...	...	13,277
65,537	...	...	...	...	...	65,537	...	...	65,537(f)
18,870	15,229	12,019	8,250	8,645	5,918	126,783	2,956	2,035	131,774
22,870	...	13,397	8,125	10,005	5,918	114,578	732	1,169	116,479
41,740	15,229	25,416	16,375	18,650	11,836	241,361	3,688	3,204	248,253

Summary of federal-provincial shared-cost programs—Concluded
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Transportation research and demonstrations (ERDA) .....	...	...	...	...

Total ministry.....	62,995 59,160 <i>406,867</i>	856 3,068 <i>32,543</i>	18,223 19,090 <i>96,063</i>	47,175 50,349 <i>269,631</i>
WESTERN ECONOMIC DIVERSIFICATION				
Economic and regional agreements/general development agreements .....	...	...	...	...

Grand total.....	434,694 449,807 <i>6,237,118</i>	73,499 87,975 <i>1,564,716</i>	438,676 432,892 <i>7,170,794</i>	404,279 429,141 <i>7,646,090</i>

Amounts in roman type are 1994-95 expenditures.

Amounts in **bold face** type are 1993-94 expenditures.

Amounts in *italic* type are expenditures from inception (including 1994-95 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

(1) Includes the Canada-Alberta Agri-Food processing agreement program.

(2) Amends previous year's *Public Accounts*.

(3) Includes the Alternate Enterprise Initiative and the Tobacco Transition Adjustment Initiative programs.

(4) An amount of \$19,084 (\$20,287 in 1993-94) was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces.

(5) This program was previously shown under Secretary of State.

(6) Includes Canada-Quebec industrial and tourism sub-agreements programs which were previously reported under the Federal Office of Regional Development—Quebec (Finance).

(7) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
115	...	...	...	...	...	115	...	...	115
193	...	...	...	...	...	193	...	...	193
308	...	...	...	...	...	308	...	...	308
24,732	15,229	12,019	8,250	8,645	5,918	204,042	2,956	2,035	209,033
39,757	...	13,397	8,125	10,005	5,918	208,869	732	1,169	210,770
178,284	15,229	25,416	16,375	18,650	11,836	1,070,894	3,688	3,204	1,077,786
...	...	...	...	67	52	119	...	...	119
...	...	286	...	425	971	1,682	...	...	1,682
...	...	18,899	...	17,346	44,550	80,795	...	...	80,795
2,918,784	3,877,256	572,448	918,318	786,445	1,238,025	11,662,424	248,785	24,349	11,935,558
2,816,077	3,609,112	567,115	885,007	950,896	1,113,435	11,341,457	145,808	22,339	11,509,604
45,468,040	60,993,272	8,871,374	13,689,572	18,073,982	24,199,015	193,913,973	1,583,051	264,163	195,761,187

SECTION 12

1994-95

PUBLIC ACCOUNTS

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

	Allotments		Expenditures	
	\$		\$	
AGRICULTURE AND AGRI-FOOD				
Department (Agriculture)				
Vote 1—Operating expenditures—				
Operating budget	685,293,659		654,490,721	
Less: revenues credited to the vote	32,169,000		24,932,995	
	653,124,659		629,557,726	
Vote 5—Canadian Grain Commission—Operating expenditures—				
Operating budget	48,124,135		47,938,157	
Grants and contributions	7,000		7,000	
Frozen	186,834			
	48,317,969		47,945,157	
Vote 6d—Canadian Grain Commission—Revolving Fund	1			
Vote 10—Capital expenditures—				
Operating budget—Minor capital	41,091,900		38,797,889	
Capital	56,752,000		56,703,046	
	97,843,900		95,500,935	
Vote 15—Grants and contributions	434,702,750 ⁽¹⁾		420,120,160	
Statutory amounts	909,509,832		884,101,281	
Total Department	2,143,499,111		2,077,225,259	
Canadian Dairy Commission				
Vote 20—Program expenditures—				
Operating budget	2,535,000		2,527,213	
Frozen	5,000			
	2,540,000		2,527,213	
Total Ministry	2,146,039,111		2,079,752,472	
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Department				
Vote 1—Operating expenditures—				
Operating budget	47,427,800		44,672,438	
Vote 5—Grants and contributions—				
Grants and contributions	296,699,680		296,699,680	
Frozen	15,292,122			
	311,991,802		296,699,680	
Statutory amounts	5,861,290		5,849,382	
Total Department	365,280,892		347,221,500	
Enterprise Cape Breton Corporation				
Vote 10—Payments to the Enterprise Cape Breton Corporation	15,861,900		15,561,900	
Total Ministry	381,142,792		362,783,400	
CANADIAN HERITAGE				
Department (Communications)				
CORPORATE SERVICES PROGRAM				
Vote 1—Program expenditures—				
Operating budget	86,324,795		84,751,400	
Grants and contributions	51,000		50,928	
Frozen	535,735			
	86,911,530		84,802,328	
Statutory amounts	6,996,461		6,751,619	
	93,907,991		91,553,947	
CANADIAN IDENTITY PROGRAM				
Vote 5—Operating expenditures—				
Operating budget	79,924,568		77,677,661	
Less: revenues credited to the vote	1,285,000		1,168,506	
	78,639,568		76,509,155	
Vote 10—Grants and contributions	524,831,332		524,778,131	
Vote 15—Payments to the Canada Post Corporation	77,950,000		77,950,000	
Statutory amounts	6,844,825		6,844,825	
	688,265,725		686,082,111	
PARKS PROGRAM				
Vote 30—Operating expenditures—				
Operating budget	239,740,839		226,740,365	
Grants and contributions	6,910,331		6,851,757	
Less: revenues credited to the vote	40,037,276		40,037,276	
	206,613,894		193,554,846	
Vote 35—Capital expenditures—				
Operating budget—Minor capital	3,796,874		3,075,453	
Capital	127,096,860		124,992,128	
Frozen	6,500,000			
	137,393,734		128,067,581	
Statutory amounts	26,753,000		20,951,250	
	370,760,628		342,573,677	
Total Department	1,152,934,344		1,120,209,735	
Advisory Council on the Status of Women				
Vote 40—Program expenditures—				
Operating budget	3,349,046		3,194,247	
Canada Council				
Vote 45—Payments to the Canada Council—				
Other operating costs	98,362,000		98,421,000	
Frozen	59,000			
	98,421,000		98,421,000	

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Broadcasting Corporation			National Arts Centre Corporation		
Vote 50—Payments to the Canadian Broadcasting Corporation for operating expenditures	951,358,000	951,358,000	Vote 95—Payments to the National Arts Centre Corporation—		
			Other operating costs	21,626,000	21,626,000
Vote 55—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000	Frozen	50,000	
				21,676,000	21,626,000
Vote 60—Payments to the Canadian Broadcasting Corporation for capital expenditures	138,494,000	138,494,000	National Battlefields Commission		
	1,093,852,000	1,093,852,000	Vote 100—Program expenditures—		
			Operating budget	4,754,524	4,750,594
Canadian Film Development Corporation			Statutory amounts	280,970	280,817
Vote 65—Payments to the Canadian Film Development Corporation	122,342,000	122,342,000		5,035,494	5,031,411
Canadian Museum of Civilization			National Capital Commission		
Vote 70—Payments to the Canadian Museum of Civilization for operating and capital expenditures—			Vote 105—Payment to the National Capital Commission for operating expenditures—		
Other operating costs	50,077,581	50,077,579	Other operating costs	59,448,000	59,030,000
Less: adjustments pursuant to section 37.1 of the FAA	2		Frozen	323,000	
	50,077,579	50,077,579	Less: adjustments pursuant to section 37.1 of the FAA	418,000	
				59,353,000	59,030,000
Canadian Museum of Nature			Vote 110—Payment to the National Capital Commission for capital expenditures	15,397,000	15,397,000
Vote 75—Payments to the Canadian Museum of Nature for operating and capital expenditures	27,237,052	27,237,002	Vote 115—Payment to the National Capital Commission for grants and contributions	26,560,000	26,560,000
Vote 76d—Authority to borrow otherwise than from the Crown	1			101,310,000	100,987,000
	27,237,053	27,237,002	National Film Board		
Canadian Radio-television and Telecommunications Commission			Vote 120—National Film Board Revolving Fund—Operating loss—		
Vote 80—Program expenditures—			Operating budget	92,562,613	92,490,709
Operating budget	31,620,229	31,575,393	Grants and contributions	359,000	360,890
Less: revenues credited to the vote	12,827,000	12,827,000	Less: revenues credited to the vote	10,778,757	10,778,757
	18,793,229	18,748,393		82,142,856	82,072,842
Statutory amounts	3,097,807	3,097,579	Vote 121d—National Film Board Revolving Fund	1	
	21,891,036	21,845,972	Statutory amounts	4,237,812	2,901,187
				86,380,669	84,974,029
National Archives of Canada			National Gallery of Canada		
Vote 85—Operating expenditures—			Vote 125—Payments to the National Gallery of Canada for operating and capital expenditures	32,445,081	32,445,081
Operating budget	46,940,888	45,724,708	Vote 130—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	3,000,000
Grants and contributions	2,394,000	2,393,977		35,445,081	35,445,081
	49,334,888	48,118,685			
Vote 90—Capital expenditures—					
Operating budget—Minor capital	2,852,901	2,540,081			
Capital	2,484,000	2,481,430			
Frozen	470,212				
	5,807,113	5,021,511			
Statutory amounts	4,407,013	4,405,278			
	59,549,014	57,545,474			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Library			Immigration and Refugee Board of Canada		
Vote 135—Program expenditures—			Vote 20—Program expenditures—		
Operating budget	33,054,000	33,046,407	Operating budget	73,221,647	69,300,666
Grants and contributions	430,000	427,071	Frozen	1,312,353	
Information system (capital)	1,260,000	1,260,000		74,534,000	69,300,666
	34,744,000	34,733,478	Statutory amounts	7,549,893	7,529,000
Statutory amounts	2,602,201	2,601,858		82,083,893	76,829,666
	37,346,201	37,335,336	Total Ministry	675,653,342	658,313,944
National Museum of Science and Technology			ENVIRONMENT		
Vote 140—Payments to the National Museum of Science and Technology for operating and capital expenditures	20,867,500	20,867,500	Vote 1—Operating expenditures—		
Public Service Commission			Operating budget	606,224,343	568,665,746
Vote 145—Program expenditures—			Frozen	1,160,609	
Operating budget	121,242,802	112,966,803	Less: revenues credited to the vote	38,373,000	37,703,938
Statutory amounts	17,447,755	11,417,485		569,011,952	530,961,808
	138,690,557	124,384,288	Vote 5—Capital expenditures—		
Status of Women—Office of the Co-ordinator			Operating budget—Minor capital	13,250,785	10,240,377
Vote 150—Program expenditures—			Capital	63,231,764	62,758,827
Operating budget	4,476,300	4,264,615		76,482,549	72,999,204
Grants and contributions	50,000	50,000	Vote 10—Grants and contributions	72,029,700	71,887,381
	4,526,300	4,314,615	Statutory amounts	39,930,215	39,807,998
Statutory amounts	361,697	361,588	Total Ministry	757,454,416	715,656,391
	4,887,997	4,676,203	FINANCE		
Total Ministry	3,081,292,571	3,030,051,857	Department		
CITIZENSHIP AND IMMIGRATION Department (Secretary of State)			FINANCIAL AND ECONOMIC POLICIES PROGRAM		
CITIZENSHIP REGISTRATION AND PROMOTION PROGRAM			Vote 1—Program expenditures—		
Vote 1—Program expenditures—			Operating budget	63,551,612	63,331,582
Operating budget	31,376,599	28,061,835	Frozen	329,000	
Statutory amounts	2,771,249	2,770,537	Less: revenues credited to the vote	4,507,000	6,169,383
	34,147,848	30,832,372		59,373,612	57,162,199
IMMIGRATION PROGRAM			Vote 2b—Grants and contributions	527,000,000	521,263,252
Vote 5—Operating expenditures—			Statutory amounts	963,645,910	543,514,821
Operating budget	267,246,402	264,832,582		1,550,019,522	1,121,940,272
Frozen	615,000		PUBLIC DEBT PROGRAM		
	267,861,402	264,832,582	Statutory amounts	42,088,481,693	42,088,481,693
Vote 10—Capital expenditures—			FISCAL TRANSFER PAYMENTS PROGRAM		
Operating budget—Minor capital	5,961,956	5,472,826	Statutory amounts	8,821,078,979	8,821,078,979
Capital	13,390,197	13,203,935	SPECIAL PROGRAM		
	19,352,153	18,676,761	Vote 20—Payments to the Foreign Claims Fund	10,000	
Vote 15—Grants and contributions	249,615,000	244,598,657	Vote 26c—Extension of Guarantee Authority—Mortgage Insurance Company of Canada	1	
Statutory amounts	22,593,046	22,543,906	Vote 27d—Payment to Investors' Indemnity Account	37,000	37,000
	559,421,601	550,651,906	Statutory amounts	371,691,208	300,539,272
Total Department	593,569,449	581,484,278		371,738,209	300,576,272
			Total Department	52,831,318,403	52,332,077,216

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Auditor General			FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Vote 30—Program expenditures	53,620,540	52,515,841	Department (External Affairs)		
Statutory amounts	4,807,590	4,805,704	Vote 1—Operating expenditures—		
	58,428,130	57,321,545	Operating budget	837,235,488	798,337,277
			Frozen	192	
				837,235,680	798,337,277
Canadian International Trade Tribunal			Vote 5—Capital expenditures—		
Vote 35—Program expenditures—			Operating budget—Minor		
Operating budget	7,410,003	7,014,185	capital	10,000	
Statutory amounts	806,000	806,000	Capital	129,477,670	126,142,058
	8,216,003	7,820,185		129,487,670	126,142,058
Federal Office of Regional Development—Quebec			Vote 10—Grants and contributions—		
Vote 40—Operating expenditures—			Grants and contributions	537,535,501 ⁽²⁾	525,266,196 ⁽²⁾
Operating budget	25,579,000	22,639,926	Peacekeeping in		
Vote 45—Grants and contributions—			Cambodia	40,000	
Grants and contributions	230,603,357	225,788,331		537,575,501	525,266,196
Frozen	158,948,199		Vote 15—Payments to the Canadian		
	389,551,556	225,788,331	Broadcasting Corporation	15,210,400	15,210,400
Statutory amounts	18,997,657	18,973,146	Statutory amounts	86,905,873	50,229,205
	434,128,213	267,401,403	Total Department	1,606,415,124	1,515,185,136
Office of the Superintendent of Financial Institutions			Canadian International Development Agency		
Vote 50—Program expenditures—			Vote 20—Operating expenditures—		
Operating budget	43,388,130	41,856,119	Operating budget	110,938,998	105,449,223
Frozen	8,870		Frozen	1,100,000	
Less: revenues credited to the vote	40,892,000	39,361,190		112,038,998	105,449,223
	2,505,000	2,494,929	Vote 25—Grants and contributions—		
Statutory amounts	73,643,088	(1,905,988)	Grants and contributions	1,667,872,133	1,666,852,196
	76,148,088	588,941	Frozen	104,635,872	
				1,772,508,005	1,666,852,196
			Vote 26d—Debt write-off	37,480,000	37,438,609
Procurement Review Board			Statutory amounts	345,876,529	345,869,135
Vote 55—Program expenditures—				2,267,903,532	2,155,609,163
Frozen	585,000		NAFTA Secretariat (previously Canadian Secretariat)		
Total Ministry	53,408,823,837	52,665,209,290	Vote 40—Program expenditures—		
FISHERIES AND OCEANS			Operating budget	2,128,390	1,896,088
Department			Frozen	610	
Vote 1—Operating expenditures—				2,129,000	1,896,088
Operating budget	542,007,794	535,363,584	Statutory amounts	90,000	90,000
Frozen	761,906			2,219,000	1,986,088
	542,769,700	535,363,584	Export Development Corporation		
Vote 5—Capital expenditures	98,648,000	97,125,317	Vote 2d—Debt forgiveness	60,000,000	49,961,715
Vote 10—Grants and contributions—			Statutory amounts	102,046,411	102,046,411
Grants and contributions	111,069,330	106,492,382		162,046,411	152,008,126
Frozen	5,570		International Development Research Centre		
	111,074,900	106,492,382	Vote 45—Payments to the International		
Statutory amounts	39,651,778	38,931,348	Development Research		
Total Department	792,144,378	777,912,631	Centre—		
Canadian Saltfish Corporation			Other operating costs	111,908,000	111,908,000
Vote 15d—Canadian Saltfish			Frozen	192,000	
Corporation	3,650,000	3,650,000		112,100,000	111,908,000
Total Ministry	795,794,378	781,562,631			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
International Joint Commission					
Vote 50—Program expenditures—			Hazardous Materials Information Review Commission		
Operating budget	4,197,000	3,961,976	Vote 15—Program expenditures—		
Frozen	3,000		Operating budget	1,264,000	1,052,333
	4,200,000	3,961,976	Frozen	4,000	
Statutory amounts	300,000	300,000		1,268,000	1,052,333
	4,500,000	4,261,976	Statutory amounts	118,473	118,473
				1,386,473	1,170,806
Northern Pipeline Agency					
Vote 50—Program expenditures—			Medical Research Council		
Operating budget	235,000	121,883	Vote 20—Operating expenditures—		
Statutory amounts	15,000	15,000	Operating budget	7,417,000	7,050,270
	250,000	136,883	Vote 25—Grants	258,021,000	257,633,570
Total Ministry	4,155,434,067	3,941,095,372	Statutory amounts	485,239	483,792
				265,923,239	265,167,632
GOVERNOR GENERAL					
Vote 1—Program expenditures—			Patented Medicine Prices Review Board		
Operating budget	10,142,032	10,141,680	Vote 30—Program expenditures—		
Grants and contributions	12,000	12,000	Operating budget	3,102,000	2,755,015
Frozen	11,517		Frozen	8,000	
	10,165,549	10,153,680		3,110,000	2,755,015
Statutory amounts	955,710	955,448	Statutory amounts	262,199	261,044
Total Ministry	11,121,259	11,109,128		3,372,199	3,016,059
			Total Ministry	9,404,450,990	9,384,282,733
HEALTH					
Department (National Health and Welfare)					
HEALTH PROGRAM					
Vote 1—Operating expenditures—			HUMAN RESOURCES DEVELOPMENT		
Operating budget	393,582,794	389,178,023	Department (Employment and Immigration)		
Indian and northern health services—			CORPORATE SERVICES PROGRAM		
Operating budget	171,837,780	171,411,204	Vote 1—Program expenditures—		
Revenues credited to the vote	(16,300,000)	(15,873,490)	Operating budget	228,806,448	222,636,064
Non-insured health services	422,026,200	422,026,182	Common services	168,104,000	167,879,175
Less: revenues credited to the vote	2,971,000	2,654,979	Equipment replacement	877,000	877,000
	968,175,774	964,086,940	Frozen	2,000,000	
			Less: revenues credited to the vote	330,550,448	329,029,048
Vote 5—Capital expenditures—				69,237,000	62,363,191
Operating budget—Minor capital	10,290,400	9,559,961	Statutory amounts	18,559,375	18,382,072
Capital	60,469,554	59,973,654		87,796,375	80,745,263
Indian and northern health services—			EMPLOYMENT AND INSURANCE PROGRAM		
Capital	15,689,600	15,209,659	Vote 5—Operating expenditures—		
	86,449,554	84,743,274	Operating budget	1,040,167,221	1,017,187,467
Vote 10—Grants and contributions—			Equipment replacement	13,415,000	13,388,902
Grants and contributions	160,239,000	148,325,778	Frozen	20,871,000	
Indian and northern health services—			Less: revenues credited to the vote	968,438,221	967,426,000
Grants and contributions	312,687,500	311,608,705		106,015,000	63,150,369
	472,926,500	459,934,483	Vote 10—Grants and contributions—		
Statutory amounts	7,606,217,251	7,606,163,539	Grants and contributions	1,552,569,000	1,531,673,914
Total Department	9,133,769,079	9,114,928,236	Frozen	17,800,000	
				1,570,369,000	1,531,673,914
			Statutory amounts	131,459,979	131,459,979
				1,807,843,979	1,726,284,262

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
INCOME SECURITY PROGRAM			INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Vote 25—Operating expenditures—			Department		
Operating budget	170,488,349	153,652,791	ADMINISTRATION PROGRAM		
Income security redesign project—			Vote 1—Program expenditures—		
Operating budget	36,454,000	36,130,993	Operating budget	42,393,257	40,527,067
Revenues credited to the vote	(16,560,000)	(16,390,804)	Grants and contributions	458,000	458,000
Less: revenues credited to the vote	96,923,453	87,959,196		42,851,257	40,985,067
	93,458,896	85,433,784	Statutory amounts	3,904,285	3,904,283
Statutory amounts	20,563,138,069	20,563,138,069		46,755,542	44,889,350
	20,656,596,965	20,648,571,853	INDIAN AND INUIT AFFAIRS PROGRAM		
LABOUR PROGRAM			Vote 5—Operating expenditures—		
Vote 15—Operating expenditures—			Operating budget	156,047,796	152,039,394
Operating budget	48,670,000	46,326,108	Other operating costs	49,788,110	40,510,953
Vote 20—Grants and contributions	8,140,000	7,742,500		205,835,906	192,550,347
Statutory amounts	64,783,131	64,783,131	Vote 6d—Debt write-off	6,361,753	6,257,465
	121,593,131	118,851,739	Vote 7d—Reduced authority under the Indian Economic Development Account	1	
SOCIAL DEVELOPMENT AND EDUCATION PROGRAM			Vote 8d—Debt write-off	3,480,095	3,474,439
Vote 30—Operating expenditures—			Vote 10—Capital expenditures—		
Operating budget	47,414,000	44,047,263	Operating budget—Minor capital	5,215,000	4,712,414
Frozen	904,000		Capital	11,217,295	9,256,766
	48,318,000	44,047,263		16,432,295	13,969,180
Vote 35—Grants and contributions—			Vote 15—Grants and contributions	3,287,169,553	3,286,697,681
Grants and contributions	376,664,000	332,340,771	Statutory amounts	101,098,218	67,974,220
Frozen	100,000			3,620,377,821	3,570,923,332
	376,764,000	332,340,771	NORTHERN AFFAIRS PROGRAM		
Statutory amounts	10,296,686,631	10,296,686,631	Vote 30—Operating expenditures—		
	10,721,768,631	10,673,074,665	Operating budget	55,399,541	52,883,138
Total Department	33,395,599,081	33,247,527,782	Other operating costs	20,174,272	17,286,497
Canada Labour Relations Board				75,573,813	70,169,635
Vote 40—Program expenditures—			Vote 35—Grants and contributions	79,862,691 ⁽³⁾	79,056,083
Operating budget	8,808,000	7,848,022	Vote 36d—Debt write-off	375,802	373,592
Statutory amounts	807,838	807,735	Vote 40—Payments to Canada Post Corporation	14,105,000	14,105,000
	9,615,838	8,655,757	Statutory amounts	5,942,836	5,532,672
Canadian Artists and Producers Professional Relations Tribunal				175,860,142	169,236,982
Vote 42b—Program expenditures—			TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM		
Operating budget	1,059,000	978,421	Vote 45—Transfer payments to the Government of the Northwest Territories and to the Government of the Yukon Territory	1,195,795,383	1,195,795,383
Frozen	185,000		Total Department	5,038,788,888	4,980,845,047
	1,244,000	978,421			
Canadian Centre for Occupational Health and Safety					
Vote 45—Program expenditures—					
Operating budget	7,078,000	6,532,064			
Less: revenues credited to the vote	4,441,000	3,984,415			
	2,637,000	2,547,649			
Statutory amounts	2,152	2,128			
	2,639,152	2,549,777			
Total Ministry	33,409,098,071	33,259,711,737			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Polar Commission			Canadian Space Agency		
Vote 50—Program expenditures—			Vote 35—Operating expenditures—		
Operating budget	1,023,948	984,025	Operating budget	40,968,000	39,876,760
Grants and contributions	21,000	21,000	Vote 40—Capital expenditures—		
	1,044,948	1,005,025	Operating budget—Minor		
Statutory amounts	48,000	48,000	capital	2,380,315	2,310,396
	1,092,948	1,053,025	Capital	244,960,685	240,020,690
Total Ministry.....	5,039,881,836	4,981,898,072	Frozen	90,257	
			Less: revenues credited to the vote.....	6,000,000	1,116,220
				241,431,257	241,214,866
INDUSTRY			Vote 45—Grants and contributions	33,517,000	33,502,300
Department (Industry, Science and Technology and Consumer and Corporate Affairs)			Statutory amounts	3,005,263	2,993,060
INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM				318,921,520	317,586,986
Vote 1—Operating expenditures—			Cape Breton Development Corporation		
Operating budget	343,204,090	317,629,563	Vote 50—Payments to the Cape Breton Development Corporation for operating and capital expenditures	25,430,000	25,430,000
Frozen	797,000				
Less: revenues credited to the vote	6,368,000	4,328,773	Competition Tribunal		
	337,633,090	313,300,790	Vote 55—Program expenditures—		
Vote 2b—Amendment to the <i>Small Business Loans Act</i>	1		Operating budget	1,520,267	944,425
Vote 5—Capital expenditures—			Frozen	733	
Operating budget—Minor				1,521,000	944,425
capital	16,805,600	16,805,761	Statutory amounts	80,000	80,000
Capital	41,287,400	38,259,198		1,601,000	1,024,425
Frozen	6,352,000		Copyright Board		
	64,445,000	55,064,959	Vote 60—Program expenditures—		
Vote 10—Grants and contributions—			Operating budget	905,836	905,711
Grants and contributions	619,066,368	619,172,101	Statutory amounts	78,000	78,000
Aboriginal Economic				983,836	983,711
Program	56,827,632	56,206,932	Federal Business Development Bank		
Frozen	115,300,745		Vote 65—Payments to the Federal Business Development Bank—		
	791,194,745	675,379,033	Other operating costs.....	14,170,000	14,169,692
Statutory amounts	69,860,435	69,712,451	Frozen	300,000	
	1,263,133,271	1,113,457,233		14,470,000	14,169,692
SERVICES TO THE MARKETPLACE PROGRAM			National Research Council of Canada		
Vote 25—Operating expenditures—			Vote 70—Operating expenditures—		
Operating budget	108,479,447	103,294,347	Operating budget	270,191,520	268,520,395
Grants and contributions	1,603,000	1,603,000	Frozen	1,036,038	
Frozen	5,162,553		Less: revenues credited to the vote.....	23,133,222	23,133,222
Less: revenues credited to the vote	714,000	714,000		248,094,336	245,387,173
	114,531,000	104,183,347	Vote 75—Capital expenditures—		
Vote 30—Capital expenditures—			Operating budget—Minor		
Operating budget—Minor			capital	6,993,000	6,992,950
capital	5,245,000	4,152,994	Capital	54,584,000	54,581,655
Capital	33,282,000	32,422,602	Less: revenues credited to the vote.....	11,935,000	11,935,000
Frozen	238,000			49,642,000	49,639,605
	38,765,000	36,575,596			
Statutory amounts	36,913,579	3,800,479			
	190,209,579	144,559,422			
Total Department.....	1,453,342,850	1,258,016,655			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 80—Grants and contributions—			Vote 10—Grants and contributions—		
Grants and contributions	133,687,001	131,555,230	Grants and contributions	13,183,104	13,071,953
Frozen	150,000		Young offenders	155,520,660	155,520,660
	133,837,001	131,555,230	Firearms	17,380,660	17,380,660
Statutory amounts	21,833,473	21,801,452	Legal aid	90,114,197	90,114,196
	453,406,810	448,383,460		276,198,621	276,087,469
Natural Sciences and Engineering Research Council			Statutory amounts	15,679,609	15,654,070
Vote 85—Operating expenditures—			Total Department	481,414,709	475,287,614
Operating budget	17,490,817	16,430,634	Canadian Human Rights Commission		
Frozen	183		Vote 15—Program expenditures—		
	17,491,000	16,430,634	Operating budget	15,959,623	15,056,209
Vote 90—Grants—			Statutory amounts	1,410,711	1,409,609
Grants and contributions	474,995,000	474,995,000		17,370,334	16,465,818
Frozen	300,000		Commissioner for Federal Judicial Affairs		
	475,295,000	474,995,000	Vote 20—Operating expenditures—		
Statutory amounts	1,108,115	1,106,167	Operating budget	4,374,978	4,335,133
	493,894,115	492,531,801	Frozen	3,099	
Social Sciences and Humanities Research Council				4,378,077	4,335,133
Vote 95—Operating expenditures—			Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget	8,139,850	7,749,620	Operating budget	520,300	506,687
Vote 100—Grants	92,822,000	92,822,000	Statutory amounts	195,922,076	195,922,076
Statutory amounts	627,410	627,410		200,820,453	200,763,896
	101,589,260	101,199,030	Federal Court of Canada		
Standards Council of Canada			Vote 30—Program expenditures—		
Vote 105—Payments to the Standards Council of Canada—			Operating budget	28,795,179	26,682,191
Other operating costs	5,423,000	5,423,000	Statutory amounts	1,621,956	1,612,920
Frozen	3,000			30,417,135	28,295,111
	5,426,000	5,423,000	Offices of the Information and Privacy Commissioners of Canada		
Statistics Canada			Vote 35—Program expenditures—		
Vote 110—Program expenditures—			Operating budget	6,114,953	5,881,587
Operating budget	298,296,085	290,278,078	Statutory amounts	640,447	640,000
Grants and contributions	71,485	71,485		6,755,400	6,521,587
Frozen	1,201,200		Supreme Court of Canada		
Less: revenues credited to the vote	43,983,770	43,992,999	Vote 40—Program expenditures—		
	255,585,000	246,356,564	Operating budget	11,268,226	10,769,916
Statutory amounts	28,957,414	28,937,541	International judicial conference	269,000	250,543
	284,542,414	275,294,105	Uninterruptible power supply	175,000	
Total Ministry	3,153,607,805	2,940,042,865	Compact shelving	300,000	
JUSTICE			RCMP, commissioners and communication centre	320,000	
Department			Frozen	26,774	
Vote 1—Operating expenditures—				12,359,000	11,020,459
Operating budget	177,092,185	171,472,405	Statutory amounts	3,954,681	3,954,681
Vote 5—Capital expenditures—				16,313,681	14,975,140
Operating budget—Minor capital	12,444,294	12,073,670			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Tax Court of Canada			Vote 20—Capital expenditures—		
Vote 45—Program expenditures—			Operating budget—Minor		
Operating budget	9,662,637	9,388,034	capital	57,451,000	44,018,531
Frozen	55,000		Statutory amounts	128,748,868	128,653,065
	9,717,637	9,388,034		1,310,990,096	1,296,195,200
Statutory amounts	747,804	747,271			
	10,465,441	10,135,305	Total Ministry	2,327,271,163	2,286,233,250
Total Ministry	763,557,153	752,444,471			
NATIONAL DEFENCE			NATURAL RESOURCES		
Department			Department (Energy, Mines and		
Vote 1—Operating expenditures—			Resources and Forestry)		
Operating budget	8,481,292,489	8,377,855,187	ENERGY, MINES AND RESOURCES		
Less: revenues credited to the vote	380,322,251	380,322,251	PROGRAM		
	8,100,970,238	7,997,532,936	Vote 1—Operating expenditures—		
Vote 5—Capital expenditures—			Operating budget	378,558,995	367,045,055
Operating budget—Minor			Frozen	107,738	
capital	51,873,495	51,822,199		378,666,733	367,045,055
Capital	2,717,439,217	2,717,439,217	Vote 2d—Canadian Ownership		
	2,769,312,712	2,769,261,416	Account	1	
Vote 10—Grants and contributions	194,654,989	192,396,474	Vote 3d—Bi-Provincial		
Statutory amounts	818,023,686	814,518,901	Upgrader	512,614,000	512,613,586
Total Department	11,882,961,625	11,773,709,727	Vote 5—Capital expenditures—		
Emergency Preparedness Canada			Operating budget—Minor		
Vote 15—Operating expenditures—			capital	8,952,602	6,557,481
Operating budget	11,389,719	10,254,853	Capital	38,005,000	37,371,978
Frozen	4,281			46,957,602	43,929,459
	11,394,000	10,254,853	Vote 10—Grants and contributions	445,649,200	483,725,387
Vote 20—Grants and contributions	16,515,688	16,338,497	Statutory amounts	120,237,096	60,220,136
Statutory amounts	673,139	671,000		1,504,124,632	1,467,533,623
	28,582,827	27,264,350	FOREST PROGRAM		
Total Ministry	11,911,544,452	11,800,974,077	Vote 20—Operating expenditures—		
NATIONAL REVENUE			Operating budget	105,989,834	105,077,010
Customs and Excise			Frozen	178,119	
Vote 15—Operating expenditures—			Less: revenues credited to the vote	617,000	425,788
Operating budget	801,627,084	782,536,540		105,550,953	104,651,222
Other operating costs	7,543,000	7,183,107	Vote 25—Capital expenditures—		
Frozen	1,126,688		Operating budget—Minor		
	810,296,772	789,719,647	capital	4,467,470	4,382,728
Vote 5—Capital expenditures—			Capital	2,737,928	2,640,750
Operating budget—Minor				7,205,398	7,023,478
capital	22,204,000	20,981,414	Vote 30—Grants and contributions	98,656,800	98,258,866
Capital	6,600,000	2,396,768	Statutory amounts	8,965,997	8,937,187
	28,804,000	23,378,182		220,379,148	218,870,753
Vote 10—Contributions	101,162,000	101,162,000	Total Department	1,724,503,780	1,686,404,376
Statutory amounts	76,018,295	75,778,221	Atomic Energy Control		
	1,016,281,067	990,038,050	Board		
Taxation			Vote 35—Program expenditures—		
Vote 15—Operating expenditures—			Operating budget	38,567,000	37,171,022
Operating budget	1,226,957,260	1,225,818,636	Grants and contributions	1,108,000	634,890
Electronic bulletin board	59,000			39,675,000	37,805,912
Frozen	69,000		Statutory amounts	3,291,457	3,287,000
Less: revenues credited to the vote	102,295,032	102,295,032		42,966,457	41,092,912
	1,124,790,228	1,123,523,604	Atomic Energy of Canada Limited		
			Vote 40—Payments to Atomic		
			Energy of Canada Limited		
			for operating and capital		
			expenditures	180,020,000	180,020,000

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Energy Board					
Vote 45—Program expenditures—			Canadian Transportation Accident Investigation and Safety Board		
Operating budget	28,166,000	24,748,369	Vote 15—Program expenditures—		
Frozen	80,000		Operating budget	25,166,200	23,790,078
	28,246,000	24,748,369	Statutory amounts	2,295,162	2,287,457
Statutory amounts	2,641,283	2,628,216		27,461,362	26,077,535
	30,887,283	27,376,585			
Total Ministry	1,978,377,520	1,934,893,873			
PARLIAMENT					
The Senate					
Vote 1—Program expenditures	28,825,300	27,508,195	Chief Electoral Officer		
Statutory amounts	14,507,971	14,507,971	Vote 20—Program expenditures—		
	43,333,271	42,016,166	Operating budget	2,693,872	2,654,571
			Statutory amounts	33,207,971	33,203,489
				35,901,843	35,858,060
House of Commons					
Vote 5—Program expenditures	186,570,681	176,436,368	Commissioner of Official Languages		
Statutory amounts	69,922,233	69,922,233	Vote 25—Program expenditures—		
	256,492,914	246,358,601	Operating budget	11,091,253	10,750,868
			Statutory amounts	1,060,567	1,060,421
				12,151,820	11,811,289
Library of Parliament					
Vote 10—Program expenditures	15,584,000	15,413,338	National Round Table on the Environment and the Economy		
Statutory amounts	1,551,000	1,551,000	Vote 28d—Program expenditures—		
	17,135,000	16,964,338	Operating budget	2,731,568	2,573,756
Total Ministry	316,961,185	305,339,105			
PRIVY COUNCIL					
Department					
Vote 1—Program expenditures—			Public Service Staff Relations Board		
Operating budget	85,602,341	76,881,701	Vote 30—Program expenditures—		
Grants and contributions	38,124,434	37,041,837	Operating budget	5,519,197	5,097,236
Frozen	600,000		Frozen	3,803	
	124,326,775	113,923,538		5,523,000	5,097,236
Statutory amounts	4,529,393	4,525,169	Statutory amounts	521,937	521,368
Total Department	128,856,168	118,448,707		6,044,937	5,618,604
Canadian Centre for Management Development					
Vote 5—Program expenditures—			Security Intelligence Review Committee		
Operating budget	9,222,659	8,921,403	Vote 35—Program expenditures—		
Grants and contributions	214,000	176,000	Operating budget	1,312,076	1,254,398
Frozen	848,341		Frozen	3,924	
	10,285,000	9,097,403		1,316,000	1,254,398
Statutory amounts	10,772,936	2,160,257	Statutory amounts	93,000	93,000
	21,057,936	11,257,660		1,409,000	1,347,398
Canadian Intergovernmental Conference Secretariat					
Vote 10—Program expenditures—			Total Ministry	238,494,539	215,604,410
Operating budget	2,681,038	2,415,512			
Frozen	2,962		PUBLIC WORKS AND GOVERNMENT SERVICES		
	2,684,000	2,415,512	Department (Public Works and Supply and Services)		
Statutory amounts	195,905	195,889	SERVICES PROGRAM		
	2,879,905	2,611,401	Vote 1—Architectural, Engineering and Realty Services Revolving Fund—		
			Operating loss—		
			Other operating costs	18,722,108	18,722,000
			Frozen	1,478,892	
				20,201,000	18,722,000

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 5—Architectural, Engineering and Realty Services Revolving Fund—Activities in support of broader Government objectives.....	2,574,000	2,574,000	CROWN CORPORATIONS PROGRAM		
Statutory amounts	416,199,348	(16,180,906)	Vote 30—Payments to Old Port of Montreal Corporation Inc.....	3,000,000	3,000,000
	438,974,348	5,115,094	Vote 31b—Payments to Queens Quay West Land Corporation.....	9,800,000	9,800,000
				12,800,000	12,800,000
REAL PROPERTY PROGRAM			Total Department	3,170,930,312	2,222,035,994
Vote 10—Operating expenditures—			Canada Mortgage and Housing Corporation		
Operating budget	38,090,859	37,478,450	Vote 35—Operating expenditures—		
Other operating costs	1,202,413,632	1,154,470,414	Market housing	64,158,000	58,288,075
Grants and contributions	36,000	12,000	Social housing	2,033,629,000	1,896,166,586
Museums—Special projects	1,572,580		Housing support	33,040,000	33,040,756
Disposal of surplus real property	5,300,000	3,731,852	Frozen	194,000	
Frozen	15,627,024			2,131,021,000	1,987,495,417
Less: revenues credited to the vote	290,309,856	290,309,856			
	972,730,239	905,382,860	Canada Post Corporation		
Vote 15—Capital expenditures—			Vote 40—Payments to the Canada Post Corporation for special purposes.....	14,000,000	14,000,000
Operating budget—Minor capital	714,000	326,998	Vote 41b—Borrowings authority.....	1	
Capital	237,094,800	233,888,526		14,000,001	14,000,000
Canadian Museum of Nature	864,400				
Museums—Special projects	30,268		Canadian Commercial Corporation		
	238,703,468	234,215,524	Vote 45—Program expenditures—		
Statutory amounts	410,459,421	410,065,089	Other operating costs	13,150,000	13,148,286
	1,621,893,128	1,549,663,473	Frozen	20,000	
				13,170,000	13,148,286
SUPPLY AND SERVICES PROGRAM			Total Ministry	5,329,121,313	4,236,679,697
Vote 20—Operating expenditures—			SOLICITOR GENERAL		
Operating budget	714,511,296	687,880,584	Department		
Compensation to financial institutions ..	39,057,000	34,980,728	Vote 1—Operating expenditures—		
Payment to Canada Communication Group	2,337,751	2,337,751	Operating budget	37,130,716	32,048,120
Less: revenues credited to the vote	199,089,000	192,889,512	Vote 5—Grants and contributions—		
	556,817,047	532,309,551	Grants and contributions	35,433,200	32,254,914
Vote 21d—Optional Services Revolving Fund	1		Frozen	5,487,485	
Vote 22d—Canada Communication Group Revolving Fund	1			40,920,685	32,254,914
Vote 23d—Translation Bureau Revolving Fund (effective April 1, 1995).....	1		Statutory amounts	2,042,226	2,035,535
Vote 24d—Canada Communication Group—			Total Department	80,093,627	66,338,569
Deletion of debts	1		Canadian Security Intelligence Service		
Vote 25—Capital expenditures—			Vote 10—Program expenditures—		
Operating budget—Minor capital	29,820,700	13,193,307	Operating budget	206,449,000	205,676,712
Statutory amounts	510,625,085	108,954,569	Frozen	385,000	
	1,097,262,836	654,457,427		206,834,000	205,676,712
			Statutory amounts	149,212	128,099
				206,983,212	205,804,811

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Correctional Service					
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—					
Operating budget	838,448,624	824,083,371			
Grants and contributions	1,106,700	1,030,774			
Frozen	925,427				
	840,480,751	825,114,145			
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—					
Operating budget—Minor capital	7,207,000	6,622,097			
Capital	143,989,000	142,988,853			
	151,196,000	149,610,950			
Statutory amounts	82,119,210	65,106,934			
	1,073,795,961	1,039,832,029			
National Parole Board					
Vote 25—Program expenditures—					
Operating budget	23,419,286	22,495,927			
Statutory amounts	2,452,000	2,452,000			
	25,871,286	24,947,927			
Office of the Correctional Investigator					
Vote 30—Program expenditures—					
Operating budget	1,147,194	1,101,053			
Frozen	806				
	1,148,000	1,101,053			
Statutory amounts	126,000	126,000			
	1,274,000	1,227,053			
Royal Canadian Mounted Police					
Vote 35—Law enforcement—Operating expenditures—					
Operating budget	1,602,485,154	1,602,398,836			
Grants and contributions	1,438,700	925,635			
Less: revenues credited to the vote	723,765,854	723,765,854			
	880,158,000	879,558,617			
Vote 40—Law enforcement—Capital expenditures—					
Operating budget—Minor capital	64,527,000	43,323,275			
Capital	128,345,000	128,277,286			
Frozen	8,450,000				
	201,322,000	171,600,561			
Statutory amounts	232,253,973	229,263,386			
	1,313,733,973	1,280,422,564			
Royal Canadian Mounted Police External Review Committee					
Vote 45—Program expenditures—					
Operating budget	694,924	604,057			
Frozen	876				
	695,800	604,057			
Statutory amounts	39,000	39,000			
	734,800	643,057			
Royal Canadian Mounted Police Public Complaints Commission					
Vote 50—Program expenditures—					
Operating budget	3,469,464	3,340,228			
Frozen	9,536				
	3,479,000	3,340,228			
Statutory amounts	229,000	229,000			
	3,708,000	3,569,228			
Total Ministry	2,706,194,859	2,622,785,238			
TRANSPORT					
Department					
Vote 1—Operating expenditures—					
Operating budget	1,537,330,800	1,538,034,990			
Other operating costs	10,000,000	8,404,348			
Frozen	4,708,432				
Less: revenues credited to the vote	1,002,288,432	1,002,288,432			
	549,750,800	544,150,906			
Vote 5—Capital expenditures	501,581,501	500,875,248			
Vote 10—Grants and contributions	342,200,000	335,597,001			
Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.—					
Other operating costs	32,589,000	32,589,000			
Frozen	4,392,000				
	36,981,000	32,589,000			
Vote 20—Payments to the Canada Ports Corporation					
	875,000	875,000			
Vote 25—Payments to Marine Atlantic Inc.					
	113,118,002	112,376,367			
Vote 30—Payments to VIA Rail Canada Inc.—					
Other operating costs	310,938,000	301,021,166			
Frozen	15,129,601				
	326,067,601	301,021,166			
Vote 35—Payments to the St. Lawrence Seaway Authority—					
Frozen	2,000,000				
Vote 38d—Payments to the Atlantic Pilotage Authority					
	1,251,000	646,302			
Vote 40—Payments to the Laurentian Pilotage Authority					
	4,296,000	3,643,223			
Statutory amounts	144,566,454	142,455,213			
Total Department	2,022,687,358	1,974,229,426			
Civil Aviation Tribunal					
Vote 45—Program expenditures—					
Operating budget	879,000	874,446			
Statutory amounts	63,000	63,000			
	942,000	937,446			
Grain Transportation Agency Administrator					
Vote 50—Operating expenditures—					
Operating budget	2,546,000	2,131,316			
Grants and contributions	3,311,000	2,251,042			
Frozen	179,000				
	6,036,000	4,382,358			

Budgetary details by allotment—Concluded

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 55—Capital expenditures—			VETERANS AFFAIRS		
Operating budget—Minor			Department		
capital	100,000	80,592	VETERANS AFFAIRS		
Capital	8,411,000	8,171,286	PROGRAM		
	8,511,000	8,251,878	Vote 1—Operating expenditures—		
Statutory amounts	186,337	186,000	Operating budget	180,444,186	177,039,303
	14,733,337	12,820,236	Other health purchased services	334,698,000	319,796,473
			Frozen	11,765,890	
National Transportation Agency				526,908,076	496,835,776
Vote 60—Program expenditures—			Vote 5—Grants and contributions—		
Operating budget	29,440,000	28,631,713	Grants and contributions	1,511,899,000	1,445,125,917
Grants and contributions	4,000	3,497	Frozen	16,000,000	
Frozen	66,000			1,527,899,000	1,445,125,917
	29,510,000	28,635,210	Statutory amounts	18,110,760	18,086,319
Statutory amounts	781,486,610	781,486,403		2,072,917,836	1,960,048,012
	810,996,610	810,121,613			
Total Ministry	2,849,359,305	2,798,108,721	CANADIAN PENSION COMMISSION		
			PROGRAM		
TREASURY BOARD			Vote 10—Program expenditures—		
Secretariat			Operating budget	4,309,690	4,248,810
CENTRAL ADMINISTRATION OF			Statutory amounts	446,000	446,000
THE PUBLIC SERVICE				4,755,690	4,694,810
PROGRAM					
Vote 1—Program expenditures—			BUREAU OF PENSIONS		
Operating budget	84,067,273	80,518,490	ADVOCATES		
Grants and contributions	168,000	168,000	PROGRAM		
Frozen	59,087		Vote 15—Program expenditures—		
	84,294,360	80,686,490	Operating budget	6,817,236	6,723,621
Statutory amounts	7,193,096	7,188,419	Statutory amounts	783,000	783,000
	91,487,456	87,874,909		7,600,236	7,506,621
GOVERNMENT CONTINGENCIES			VETERANS APPEAL BOARD		
AND			PROGRAM		
CENTRALLY FINANCED			Vote 20—Program expenditures—		
PROGRAMS			Operating budget	2,821,000	2,802,100
Vote 5—Government contingencies—			Frozen	5,000	
Frozen	416,485,507			2,826,000	2,802,100
			Statutory amounts	344,000	344,000
EMPLOYER CONTRIBUTIONS				3,170,000	3,146,100
TO INSURANCE PLANS			Total Ministry	2,088,443,762	1,975,395,543
PROGRAM					
Vote 10—Public Service			WESTERN ECONOMIC		
Insurance—			DIVERSIFICATION		
Other operating costs	770,106,000	741,998,385	Vote 1—Operating expenditures—		
Grants and contributions	202,000	208,461	Operating budget	25,405,754	25,405,754
Less: revenues credited to the vote	67,875,000	64,353,073	Frozen	4,268,246	
	702,433,000	677,853,773		29,674,000	25,405,754
Statutory amounts	(9,517,793)	(9,517,793)	Vote 5—Grants and contributions—		
	692,915,207	668,335,980	Grants and contributions	220,779,253	220,779,253
Total Ministry	1,200,888,170	756,210,889	Frozen	185,531,748	
				406,311,001	220,779,253
			Statutory amounts	5,703,230	5,702,802
			Total Ministry	441,688,231	251,887,809
			GRAND TOTAL	148,571,696,127	144,748,026,975

(1) An amount of \$20,893,095 available from previous years has been included with statutory amounts.

(2) An amount of \$9,345,256 representing an increase in the authority as authorized by Vote 10 has been included with statutory amounts.

(3) An amount of \$336,764 available from previous years has been included with statutory amounts.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
PRIVY COUNCIL					
Department					
Commission of Inquiry into the Deployment of Canadian Forces to Somalia.....	500	601		29,488	30,589
This Commission was established by Order in Council (PC 1995-442 dated March 20, 1995) pursuant to the <i>Inquiries Act</i> . The Commission's mandate is to inquire into and report on the chain of command system, leadership within the chain of command, discipline, operations, actions and decisions of the Canadian Forces and the actions and decisions of the Department of National Defence in respect of the Canadian Forces deployment to Somalia and, without restricting the generality of the foregoing, matters related to the pre-deployment, in-theatre and post-deployment phases of the Somalia deployment.					
Commission of Inquiry on the Blood System in Canada.....		20,781	1,550,294	4,673,746	6,244,821
This Commission was established by Order in Council (PC 1993-1879 dated October 4, 1993) pursuant to the <i>Inquiries Act</i> . The Commission's mandate is to review and report on the mandate, organization, management, operations, financing and regulations of all activities of the blood system in Canada, including the events surrounding the contamination of the blood system in Canada in the early 1980's.					
Commission to Review Allowances of Members of Parliament.....	16,150	3,413	44,771	100,483	164,817
This Commission was established by Order in Council (PC 1994-87 dated January 13, 1994) pursuant to the <i>Inquiries Act</i> . The Commission's mandate was to inquire into the adequacy of the annual variations of sessional allowances payable to members of the Senate and the House of Commons and other allowances payable to them. The final report was submitted on July 11, 1994.					

Commissions—Continued

General information by commission—Concluded

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Indian Specific Claims Commission	165,250	138,818	1,974,878	2,055,920	4,334,866
<p>This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to the <i>Inquiries Act</i>. The Commission's mandate is to inquire into and report on whether an Indian band has established that it has an Indian specific claim in situations where an Indian band disagrees with the Minister of Indian Affairs and Northern Development's (the Minister) rejection of a claim for negotiation and where an Indian band disagrees with the Minister's determination as to which compensation criteria apply in the negotiation of a settlement. The Commission is also mandated to provide, or arrange for, mediation services.</p>					
Royal Commission on Aboriginal Peoples	706,312	202,698	3,800,895	4,976,888	9,686,793
<p>This Commission was established by Order in Council (PC 1991-1597 dated August 26, 1991) pursuant to the <i>Inquiries Act</i>. The Commission's mandate is to investigate the evolution of the relationship among aboriginal peoples (Indian, Inuit and Métis), the Canadian government, and the Canadian society as a whole. It is expected to propose specific solutions, rooted in domestic and international experience, to the problems which have plagued those relationships and which confront aboriginal peoples today.</p>					
Royal Commission on New Reproductive Technologies			67,009	274,061	341,070
<p>This Commission was established by Order in Council (PC 1989-2150 dated October 25, 1989) pursuant to the <i>Inquiries Act</i>. The Commission's mandate was to inquire into and report on current and potential medical and scientific developments related to new reproductive technologies, considering in particular their social, ethical, health, research, legal and economic implications and the public interest, and recommending what policies and safeguards should be applied. The final report was submitted on November 15, 1993.</p>					

* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

Commissions—Concluded**Details of travel and living expenses**

The following statement presents the total travel and living expenses paid to each commission's member.

Name of members	1994-95 Expendi- tures	Name of members	1994-95 Expendi- tures
	\$		\$
PRIVY COUNCIL		Indian Specific Claims Commission	
Department		Augustine R	28,171
Commission of Inquiry into the Deployment of Canadian Forces to Somalia		Bellegarde J D	39,132
Desbarats P	601	Corcoran C	27,671
		Dutchessen C A	194
		Gill A	5,630
Commission of Inquiry on the Blood System in Canada		Prentice J E	38,020
			138,818
Krever H	20,781	Royal Commission on Aboriginal Peoples	
Commission to Review Allowances of Members of Parliament		Chartrand P	58,929
Franks C E S	1,816	Dussault R	47,513
Lapointe C	1,597	Erasmus G	2,848
	3,413	Meekison P	55,707
		Robinson V	33,727
		Sillet M	3,974
			202,698

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Agriculture and Agri-Food—						
Department (Agriculture)	40	720,842	72,793	95,741	34,638	924,014
Atlantic Canada Opportunities Agency—						
Department	2	11,465		3,990		15,455
Canadian Heritage—						
Department (Communications)	9	212,342	7,743	4,639		224,724
National Archives of Canada	2	103,189				103,189
National Film Board	3	65,103		1,400		66,503
Public Service Commission	6	40,279		11,360		51,639
Citizenship and Immigration—						
Immigration and Refugee Board of Canada	1	26,423		1,736		28,159
Environment	45	989,733		72,662	28	1,062,423
Finance—						
Auditor General	1			30,000		30,000
Federal Office of Regional Development—Quebec	1	10,755				10,755
Fisheries and Oceans—						
Department	8	52,958	200	13,246	1,821	68,225
Foreign Affairs and International Trade—						
Canadian International Development Agency	10	33,000	486	49,900	5,588	88,974
NAFTA Secretariat (previously Canadian Secretariat)	1	18,358		2,471		20,829
Health—						
Department (National Health and Welfare)	20	383,467	60,000	468,618	4,407	916,492
Human Resources Development—						
Department (Employment and Immigration)	9	36,738	270	10,118	247	47,373
Indian Affairs and Northern Development—						
Department	12	360,398	5,591	15,671	5,440	387,100
Industry—						
Department (Industry, Science and Technology and Consumer and Corporate Affairs)	3	95,315		9,500		104,815
Canadian Space Agency	1	30,210		2,556		32,766
Natural Sciences and Engineering Research Council	1	3,263		14,850		18,113
Statistics Canada	1	28,206		942	438	29,586
Justice—						
Department	4	62,891	7,000	37,595		107,486
National Defence—						
Department	29	526,841	16,998	37,218		581,057
National Revenue—						
Customs and Excise	1	11,750				11,750
Taxation	11	103,512				103,512
Natural Resources—						
Department (Energy, Mines and Resources and Forestry)	17	237,137	9,886	21,658		268,681

Education costs—Concluded

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Privy Council—						
Department	1	9,720				9,720
Canadian Transportation Accident Investigation and Safety Board	2	45,726			2,787	48,513
Public Works and Government Services—						
Department (Public Works and Supply and Services)	1	5,430		1,230		6,660
Solicitor General—						
Canadian Security Intelligence Service	5	104,283		880		105,163
Correctional Service	13	265,677		18,409	79	284,165
Royal Canadian Mounted Police	80	877,529		32,400		909,929
Transport—						
Department	8	42,986		2,801	760	46,547
National Transportation Agency	1	10,928				10,928
Treasury Board—						
Secretariat	1	10,506		994	393	11,893
Veterans Affairs—						
Department	11	124,671	1,449	7,800	1,004	134,924
Western Economic Diversification	2	33,345		2,211		35,556
Total	363	5,694,976	182,416	972,596	57,630	6,907,618

(1) Includes allowances in lieu of pay.

(2) Includes book allowances.

Financial assistance given to railways by the Government of Canada in 1994-95 (with cumulative figures to March 31, 1995)

The 1952 *Canadian National Railways Capital Revision Act* stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 *Canadian National-Canadian Pacific Act*, including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscella-

neous program expenditures in which the corporations have benefited. Only individual payments of \$50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific Limited—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

	1994-95	Cumulative budgetary and non-budgetary assistance as at March 31, 1995
	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM⁽¹⁾		
Non-budgetary		
Repayments of loans and advances	(18,946,141)	80,679,807
Capital stock issues .....	...	2,278,866,774
Total	(18,946,141)	2,359,546,581
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway	1,389,844	
<i>Atlantic Region Freight Assistance Act</i>	(s) 5,969,288	
<i>Maritime Freight Rates Act</i>	9,097,751	
<i>National Transportation Act, 1987</i>	(s) 10,913,211	
<i>Railway Act</i>	(s) 4,393,594	
Railway Safety	5,039,636	
Railway employee Provident Fund .....	...
Termination of the collection of tolls on the Victoria Bridge	(s) 2,652,792	
<i>Western Grain Transportation Act</i>	(s) 338,794,101	
Total	378,250,217	7,878,088,048
CANADIAN PACIFIC LIMITED⁽¹⁾		
Budgetary		
<i>Atlantic Region Freight Assistance Act</i>	(s) 100,839	
<i>Maritime Freight Rates Act</i>	194,472	
<i>National Transportation Act, 1987</i>	6,499,932	
Railway Safety	2,272,320	
<i>Western Grain Transportation Act</i>	(s) 299,643,540	
Total	308,711,103	4,909,655,494
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock issues ⁽²⁾	9,300,000
Budgetary		
Operating costs and labour assistance	301,021,166	7,911,362,052

Financial assistance given to railways by the Government of Canada in 1994-95 (with cumulative figures to March 31, 1995)—Continued

	1994-95	Cumulative budgetary and non-budgetary assistance as at March 31, 1995
	\$	\$
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway—		
<i>Railway Act</i> (s)	3,346,945	45,261,011
BC Rail—		
<i>Western Grain Transportation Act</i> (s)	1,690,512	29,534,698
British Northern Railway		32,836
British Yukon Railway Company		4,500,000
Burlington Northern Inc—		
<i>Railway Safety</i>		530,087
Canada and Gulf Terminal Railway ⁽³⁾		1,383,800
Central Western Railway—		
<i>Western Grain Transportation Act</i> (s)	3,399,835	22,483,300
Chesapeake and Ohio Railway Company		308,334
Consolidated Rail Corporation		1,039,225
Devo Railway (Cumberland Railway Company)		2,940,473
Dominion Atlantic Railway ⁽⁴⁾ —		
<i>Maritime Freight Rates Act</i>		2,860,476
Essex Terminal Railway		486,944
Grand Falls Central Railway Co. Ltd.—		
<i>Atlantic Region Freight Assistance Act</i> (s)	258,549	2,155,914
Napierville Junction Railway		255,572
Northern Alberta Railway ⁽⁵⁾		19,551,776
Ontario Northland		52,401
Penn Central Railway		153,691
Quebec Central Railway ⁽⁴⁾		260,896
Quebec North Shore and Labrador Railway—		
<i>Railway Act</i> (s)	2,122,695	23,466,155
Southern Rails Cooperatives Ltd—		
<i>Western Grain Transportation Act</i> (s)	500,390	2,107,618
Toronto, Hamilton and Buffalo Railway Company ⁽⁴⁾		1,060,574
Total	11,318,926	160,425,781
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick		50,460
Brantford, Waterloo and Lake Erie Railway		57,600
Bruce Mines and Algoma Railway		53,920
Canada Central Railway—Peace River Bridge		175,000
Central Railway of Canada		30,145
Colchester Coal and Railways Company		12,800
Dominion Coal Company, Nova Scotia		87,808
Edmonton, Dunvegan and British Columbia Railway		338,382
Erie and Huron Railway		96,000
Ha Ha Bay Railway, New Brunswick		231,462
Harvey Branch Railway, New Brunswick		5,554
Joggins Railway, Nova Scotia		37,500
Klondyke Mines Railway		197,184
Lake Erie, Essex and Detroit Railway		118,400
Lake Erie and Detroit River Railway		357,451
L'Assomption Railway, Quebec		11,200
Leamington and St Clair Railway		51,200
Maritime Coal and Railway Company		3,200
Minudie Coal Company, Nova Scotia		18,544
North Railway		250,000
North Shore Railway Company, Beersville Coal and Railway Company		27,616
Northern New Brunswick Seaboard Railway Company		108,160
Ottawa and New York Railway		262,384
Pacific Great Eastern Railway		2,478,500
Phillipsburg Junction and Quarry Company		23,712
Pontiac and Renfrew Railway		13,600
Port Nelson Terminal		6,240,096
Quebec, Montmorency and Charlevoix Railway		96,000
Residue of cost of steamer Sheba		78,611
Schomberg and Aurora Railway		46,144

**Financial assistance given to railways by the Government of Canada in 1994-95
(with cumulative figures to March 31, 1995)—Concluded**

	1994-95	Cumulative budgetary and non-budgetary assistance as at March 31, 1995
	\$	\$
St Lawrence and Adirondack Railway .....	...	149,482
St Louis Richibucto Railway .....	...	22,400
Temiskaming and Northern Ontario Railway .....	...	2,134,080
Total .....	...	13,864,595
Total— Non-budgetary	(18,946,141)	2,368,846,581
Budgetary	999,301,412	20,873,395,970

(s) Statutory authority.

(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(2) Total shares issued: 93,000 no par value common shares.

(3) Controlled by Canadian National Railway.

(4) Controlled by Canadian Pacific Limited.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses.

	Amount realized in 1994-95 ⁽¹⁾		Amount realized in 1994-95 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Saint John Port Corporation	2,125,208
Agricultural Commodities Stabilization Accounts	6,725,121	Vancouver Port Corporation—	
Unemployment Insurance Account	423,849,466	Interest	\$ 202,780
Queens Quay West Land Corporation	631	Dividends	4,353,400
Total consolidated accounts	430,575,218		4,556,180
			1,603,139,905
CURRENT ASSETS—		Total enterprise Crown corporations	2,713,305,551
Interest on bank deposits	154,961,873	Joint and mixed enterprises—	
FOREIGN EXCHANGE ACCOUNTS—		Petro-Canada—	
International reserves held in the Exchange Fund Account—		Dividends	22,960,939
Transfer of profit	1,905,572,883	Cooperative Energy Corporation—	
International Monetary Fund—Subscriptions—		Transfer of profit	1,123,991
Transfer of profit	26,709,034	Total joint and mixed enterprises	24,084,930
Total foreign exchange accounts	1,932,281,917	National governments including developing countries—	
LOANS, INVESTMENTS AND ADVANCES—		Development of export trade (loans administered by the Export Development Corporation)—Foreign Affairs and International Trade	59,589,830
Enterprise Crown corporations—		Developing countries—Foreign Affairs and International Trade—Canadian International Development Agency—International development assistance	3,376,908
Canada Deposit Insurance Corporation	186,166,875	Jamaica—Finance	3,064,986
Canada Development Investment Corporation—		United Kingdom—Finance—United Kingdom Financial Agreement Act, 1946	4,881,575
Dividends	10,020,000	Deferred interest	4,215,862
Canada Mortgage and Housing Corporation	706,309,835	Total national governments including developing countries	75,129,161
Canadian National Railway System	8,377,737	International organizations—	
Farm Credit Corporation	198,473,553	International Monetary Fund—	
Farm syndicates loan fund	817,646	Enhanced Structural Adjustment Facility	17,276,149
	1,110,165,646	Provincial and territorial governments—	
Other—		NEWFOUNDLAND—	
Atomic Energy of Canada Limited	868,636	Atlantic Canada Opportunities Agency—	
Bank of Canada—		Special areas and highways agreement	2,153,075
Transfer of profit	1,570,691,552	Finance—	
Canada Ports Corporation—		Municipal Development and Loan Board	174,970
Interest	\$ 37,419	Winter capital projects fund	321,580
Dividends	171,254	Industry—	
	208,673	Atlantic Development Board carry-over projects	59,318
Interport Loan Fund—		Atlantic Provinces Power Development Act	4,467,873
Transfer of profit	4,878,953		7,176,816
Canada Post Corporation	7,764,000	NOVA SCOTIA—	
Canadian Dairy Commission	2,154,967	Atlantic Canada Opportunities Agency—	
Canadian Saltfish Corporation	55,275	Special areas and highways agreement	878,442
Cape Breton Development Corporation	164,312	Finance—	
Freshwater Fish Marketing Corporation	136,193	Municipal Development and Loan Board	27,038
Montreal Port Corporation—		Winter capital projects fund	106,312
Interest	\$ 291,374		
Dividends	2,253,211		
	2,544,585		
Prince Rupert Port Corporation—			
Interest	\$ 1,659,228		
Dividends	27,886		
	1,687,114		
Royal Canadian Mint—			
Interest	\$ 304,257		
Dividends	5,000,000		
	5,304,257		

Return on investments—Continued

	Amount realized in 1994-95 ⁽¹⁾		Amount realized in 1994-95 ⁽¹⁾
	\$		\$
Industry—		SASKATCHEWAN—	
Atlantic Development Board carry-over projects	184,916	Agriculture and Agri-Food—	
Atlantic Provinces Power Development Act.	1,981,416	Agricultural service centres	319,403
	3,178,124	Finance—	
PRINCE EDWARD ISLAND—		Federal-provincial employment loans program	1,319
Atlantic Canada Opportunities Agency—		Municipal Development and Loan Board	5,938
Comprehensive development plan agreement	643,627		326,660
Finance—		ALBERTA—	
Federal-provincial employment loans program	14,929	Finance—	
Municipal Development and Loan Board	23,934	Municipal Development and Loan Board	49,485
Winter capital projects fund	94,674	Winter capital projects fund	38,616
Industry—		Western Economic Diversification—	
Atlantic Development Board carry-over projects	154	Special areas and highways agreement	125,044
	777,318		213,145
NEW BRUNSWICK—		BRITISH COLUMBIA—	
Atlantic Canada Opportunities Agency—		Finance—	
Special areas and highways agreement	1,370,474	Municipal Development and Loan Board	68,840
Finance—		Winter capital projects fund	510,244
Municipal Development and Loan Board	108,548		579,084
Winter capital projects fund	700,979	NORTHWEST TERRITORIES—	
Industry—		Finance—	
Atlantic Development Board carry-over projects	48,478	Federal-provincial employment loans program	163
Atlantic Provinces Power Development Act.	1,712,308	Winter capital projects fund	12,645
Natural Resources—		Indian Affairs and Northern Development—	
Regional electrical inter- connections	539,060	Government of the Northwest Territories	2,729
	4,479,847		15,537
QUEBEC—		YUKON TERRITORY—	
Finance—		Indian Affairs and Northern Development—	
Federal Office of Regional Development-Quebec—		Government of the Yukon Territory	182,502
Special areas and highways agreement	5,803,483		182,502
Federal-provincial fiscal arrangements	58,944	Total provincial and territorial governments	25,736,688
Municipal Development and Loan Board	1,460,321	Other loans, investments and advances—	
	7,322,748	Loans and accountable advances—	
ONTARIO—		Foreign Affairs and International Trade—	
Finance—		Personnel posted abroad	481,557
Federal-provincial employment loans program	91,168	Total loans and accountable advances	481,557
Municipal Development and Loan Board	144,224	Other—	
Winter capital projects fund	942,798	Agriculture and Agri-Food—	
	1,178,190	Construction of multi-purpose exhibition buildings	1,268,821
MANITOBA—		Atlantic Canada Opportunities Agency—	
Agriculture and Agri-Food—		Loans to assist industry in the Cape Breton area	3,264
Agricultural service centres	779	Loans to enterprises in Newfoundland and Labrador	11,040
Finance—			14,304
Municipal Development and Loan Board	36,844	Citizenship and Immigration—	
Winter capital projects fund	87,831	Transportation and assistance loans	229,165
Western Economic Diversification—		Finance—	
Special areas and highways agreement	181,263	Ottawa Civil Service Recreational Association	8,633
	306,717	Fisheries and Oceans—	
		Canadian producers of frozen groundfish	2,310
		Groundfish processors	33,989
			36,299

Return on investments—Concluded

	Amount realized in 1994-95 ⁽¹⁾		Amount realized in 1994-95 ⁽¹⁾
	\$		\$
Indian Affairs and Northern Development—		Interest on general development agreement—	
Eskimo loan fund	149,083	Province of British Columbia	297,363
Indian economic development fund	1,197,982		1,802,043
Native claimants	4,918,407	National Defence—	
Yukon Energy Corporation	1,671,456	Interest on loans to employees posted abroad	625,391
	7,936,928	Interest earned from funds on deposit with suppliers	1,571,545
National Defence—			2,196,936
Canadian Forces housing projects	340,613	National Revenue—	
Natural Resources—		Public buildings and properties—Rental	355,262
Hydro-Quebec Research Institute	738,997	Privy Council—	
Transport—		RADIAN Revolving Fund	47,419
Hamilton Harbour Commissioners	12,891	Public Works and Government Services—	
Veterans Affairs—		Government Telecommunications and Informatics	
Veterans' Land Act Fund—		Services Revolving Fund	554,881
Advances	1,311,978	Optional Services Revolving Fund	1,818,184
Total—Other	11,898,629	Consulting and Audit Canada Revolving Fund	1,115,425
Total other loans, investments and advances	12,380,186	Interest on loans and mortgages	76,867
Total loans, investments and advances	2,867,912,665	Rental income from properties—Rental—	
		Other rentals	93,216
		Viking Rideau Corporation	195,537
			3,854,110
OTHER ACCOUNTS—		Solicitor General—	
Agriculture and Agri-Food—		Royal Canadian Mounted Police—	
Interest on sale of irrigated land—Other	1,304	Loans and advances to persons posted abroad—	
Gross Revenue Insurance Program—Interest on loans ..	5,042,686	Interest	\$ 13,247
	5,043,990	Transfer of profit	19,090
Finance—			32,337
Retirement of unmatured debt	72,687	Total other accounts	44,739,367
Foreign Affairs and International Trade—		TOTAL RETURN ON INVESTMENTS	5,430,471,040
Interest on Mission Bank Accounts	15,919		
Indian Affairs and Northern Development—		Summary	
Indian housing assistance fund—On-reserve		Interest	1,846,054,732
housing—Interest on guaranteed loans	1,112,687	Transfer of profit	3,539,181,140
Farm Credit Corporation	1,250	Dividends	44,786,690
Esso Ltd—Norman Wells Project profits	30,204,727	Other	448,478
	31,318,664	Total	5,430,471,040
Industry—			
Hyundai Auto Canada Inc.	1,465,362		
Bombardier Inc., groupe Canadair	39,318		

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Return on investments—Continued

	Amount realized in 1994-95 ⁽¹⁾		Amount realized in 1994-95 ⁽¹⁾
	\$		\$
Industry—		SASKATCHEWAN—	
Atlantic Development Board carry-over projects	184,916	Agriculture and Agri-Food—	
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NEW BRUNSWICK—		BRITISH COLUMBIA—	
Atlantic Canada Opportunities Agency—		Finance—	
Special areas and highways agreement	1,370,474	Municipal Development and Loan Board	68,840
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	4,479,847		15,537
QUEBEC—		YUKON TERRITORY—	
Finance—		Indian Affairs and Northern Development—	
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Finance—		Personnel posted abroad	481,557
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	1,178,190	Construction of multi-purpose exhibition buildings	1,268,821
MANITOBA—		Atlantic Canada Opportunities Agency—	
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	306,717	Fisheries and Oceans—	
		Canadian producers of frozen groundfish	2,310
		Groundfish processors	33,989
			36,299

Return on investments—Concluded

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Indian Affairs and Northern Development—		Interest on general development agreement—	
Eskimo loan fund	149,083	Province of British Columbia	297,363
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Hydro-Quebec Research Institute	738,997	Privy Council—	
Transport—		RADIAN Revolving Fund	47,419
Hamilton Harbour Commissioners	12,891	Public Works and Government Services—	
Veterans Affairs—		Government Telecommunications and Informatics	
Veterans' Land Act Fund—		Services Revolving Fund	554,881
Advances	1,311,978	Optional Services Revolving Fund	1,818,184
Total—Other	11,898,629	Consulting and Audit Canada Revolving Fund	1,115,425
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Total loans, investments and advances	2,867,912,665	Rental income from properties—Rental—	
		Other rentals	93,216
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			3,854,110
OTHER ACCOUNTS—		Solicitor General—	
Agriculture and Agri-Food—		Royal Canadian Mounted Police—	
Interest on sale of irrigated land—Other	1,304	Loans and advances to persons posted abroad—	
Gross Revenue Insurance Program—Interest on loans ...	5,042,686	Interest	\$ 13,247
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Finance—			32,337
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Indian Affairs and Northern Development—		Summary	
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housing—Interest on guaranteed loans	1,112,687	Transfer of profit	3,539,181,140
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Eso Ltd—Norman Wells Project profits	30,204,727	Other	448,478
	31,318,664	Total	5,430,471,040
Industry—			
Hyundai Auto Canada Inc.	1,465,362		
Bombardier Inc., groupe Canadair	39,318		

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees; and
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members.

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD			FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department (Agriculture)			Department (External Affairs)		
<i>Minister—</i>			<i>Minister of International Trade—</i>		
Hon R E Goodale.....	1	66,744	Hon R MacLaren	1	62,427
<i>Parliamentary Secretary—</i>			<i>Minister of Foreign Affairs—</i>		
L Vancief	1	14,429	Hon A Ouellet.....	1	87,822
CANADIAN HERITAGE			<i>Secretary of State (Latin America and Africa)—</i>		
Department (Communications)			Hon C Stewart.....	1	29,071
<i>Minister—</i>			<i>Secretary of State (Asia and Pacific)—</i>		
Hon M Dupuy	1	57,053	Hon R Chan.....	1	50,988
<i>Secretary of State (Multiculturalism) and</i>			<i>Parliamentary Secretaries—</i>		
<i>(Status of Women)—</i>			J Flis.....	1	6,996
Hon S Finestone.....	1	37,871	Mac Harb.....	1	11,010
<i>Parliamentary Secretary—</i>			HEALTH		
A Guarnieri.....	1	19,577	Department (National Health and Welfare)		
CITIZENSHIP AND IMMIGRATION			<i>Minister—</i>		
Department (Secretary of State)			Hon D Marleau	1	41,908
<i>Minister—</i>			<i>Parliamentary Secretary—</i>		
Hon S Marchi.....	1	30,618	H Fry	1	324
<i>Parliamentary Secretary—</i>			HUMAN RESOURCES DEVELOPMENT		
M Clancy	1	21,817	Department (Employment and Immigration)		
ENVIRONMENT			<i>Minister of Human Resources Development—</i>		
<i>Minister—</i>			Hon L Axworthy.....	1	46,011
Hon S Copps	1	21,671	<i>Minister of Labour and Minister responsible</i>		
<i>Deputy Prime Minister—</i>			<i>for the federal campaign in the upcoming</i>		
Hon S Copps	1	15,274	<i>Quebec referendum—</i>		
<i>Parliamentary Secretary—</i>			Hon L Robillard	1	2,220
C Lincoln	1	23,240	<i>Secretary of State (Training and Youth)—</i>		
FINANCE			Hon E Blondin-Andrew	1	105,100
Department			<i>Parliamentary Secretary—</i>		
<i>Minister of Finance—</i>			M Bevilacqua	1	28,427
Hon P Martin	1	41,784	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
<i>Minister responsible for the Federal Office of</i>			Department		
<i>Regional Development—Quebec—</i>			<i>Minister—</i>		
Hon P Martin	1	117	Hon R Irwin.....	1	57,579
<i>Secretary of State (International Financial</i>			<i>Parliamentary Secretary—</i>		
<i>Institutions)—</i>			J Anawak	1	29,985
Hon D Peters	1	37,230	INDUSTRY		
<i>Parliamentary Secretary—</i>			Department (Industry, Science and Technology and		
D Walker.....	1	3,201	Consumer and Corporate Affairs)		
FISHERIES AND OCEANS			<i>Minister—</i>		
Department			Hon J Manley	1	56,006
<i>Ministers—</i>			<i>Secretary of State (Science, Research and</i>		
Hon B Tobin.....	1	127,399	<i>Development)—</i>		
Hon F Robichaud.....	1	33,322	Hon J Gerrard	1	50,995
<i>Parliamentary Secretary—</i>					
H S Dhaliwal	1	13,378			

Travel expenses of ministers and parliamentary secretaries—Concluded

	Vote	Amount		Vote	Amount
		\$			\$
JUSTICE			<i>Leader of the Government in the House of Commons—</i>		
Department			Hon H Gray	1	669
<i>Minister and Attorney General of Canada—</i>			<i>Parliamentary Secretary—</i>		
Hon A Rock	1	39,473	P Milliken	1	673
<i>Parliamentary Secretary—</i>			PUBLIC WORKS AND GOVERNMENT SERVICES		
R MacLellan	1	2,220	Department (Public Works and Supply and Services)		
NATIONAL DEFENCE			<i>Minister—</i>		
Department			Hon D C Dingwall	20	71,657
<i>Minister—</i>			SOLICITOR GENERAL		
Hon D M Collette	1	29,006	Department		
<i>Parliamentary Secretary—</i>			<i>Solicitor General of Canada—</i>		
Rear Admiral F Mifflin (Retired)	1	8,318	Hon H Gray	1	32,444
NATIONAL REVENUE			<i>Parliamentary Secretary—</i>		
Customs and Excise			P Gagnon	1	6,021
<i>Minister—</i>			TRANSPORT		
Hon D Anderson	1	70,544	Department		
NATURAL RESOURCES			<i>Minister</i>		
Department (Energy, Mines and Resources and Forestry)			Hon D Young	1	74,357
<i>Minister—</i>			<i>Parliamentary Secretary—</i>		
Hon A McLellan	1	31,795	J Fontana	1	6,919
<i>Parliamentary Secretary—</i>			TREASURY BOARD		
G S Rideout	1	18,833	Secretariat		
PRIVY COUNCIL			<i>President of the Treasury Board and Minister responsible for infrastructure—</i>		
Department			Hon A C Eggleton	1	24,155
<i>Prime Minister—</i>			<i>Parliamentary Secretary—</i>		
Rt Hon J Chrétien	1	3,730	M Catterall	1	11
<i>President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs and Minister responsible for Public Service Renewal—</i>			VETERANS AFFAIRS		
Hon M Massé	1	13,838	Department		
<i>Leader of the Government in the Senate and Minister with special responsibility for literacy—</i>			<i>Secretary of State (Veterans)—</i>		
Hon J Fairbairn	1	55,612	Hon L MacAulay	1	14,668
<i>Secretary of State (Parliamentary Affairs)—</i>			WESTERN ECONOMIC DIVERSIFICATION		
Hon F Robichaud	1	10,404	<i>Minister—</i>		
<i>Secretary of State (Parliamentary Affairs) and Deputy Leader of the Government in the House of Commons—</i>			Hon L Axworthy	1	368
Hon A Gagliano	1	6,517			

SECTION 13

1994-95

PUBLIC ACCOUNTS

Other Miscellaneous Information

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FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	\$
Association of South East Asian Nations (ASEAN)—Ministerial	41,355
Conférence des ministres de la Jeunesse et des Sports (CONFEJES)	29,552
Conférence ministérielle de la Francophonie	92,952
Conférence ministérielle spéciale de la Francophonie	47,241
CSCE Summit and AIDS Summit	353,213
GATT Ministerial Meeting	109,729
Governor General's Visit to Japan, Korea, China and Hong Kong	329,625
International Conference on Population and Development	288,630
L'élévation de l'Archevêque de Montréal, Mgr Jean-Claude Turcotte, au rang de Cardinal	50,429
North Atlantic Council Spring Ministerial Meeting	38,635
North Atlantic Council Fall Ministerial Meeting	36,693
OECD Ministerial Meeting	38,424
Organization of American States General Assembly	27,898
Prime Minister's Visit to Beijing, Shanghai, Hong Kong, Jakarta (APEC Summit) and Hanoi	1,229,431
Prime Minister's Visit to Bonn, Rome (Vatican) and Naples (G-7)	621,412
Prime Minister's Visit to England and France (D-Day Commemorations)	456,955
Prime Minister's Visit to Iceland	37,214
Prime Minister's Visit to South and Central America	981,895
Quadrilateral Trade Ministers' Meeting	28,627
Summit of the Americas	133,789
United Nations General Assembly	438,695
World Summit for Social Development	294,097
Miscellaneous conferences and meetings	364,354
Total	6,070,845

Travel expenses for Canadian representation at international conferences and meetings

	\$		\$
<i>Association of South East Asian Nations (ASEAN)—Ministerial</i>	<i>37,762</i>	Foreign Affairs and International Trade	
Member of the House of Commons		Dumas A, Hubert J-P.	
Ouellet Hon A.		Canadian Heritage	
Foreign Affairs and International Trade		Valcov R.	
Braid M, Grinius M, Johnstone V, Pearson M, Peck V,		Provincial governments	
von Nostitz M.		Legault B, Roy G.	
Other		<i>Conférence ministérielle de la Francophonie</i>	<i>39,997</i>
Ouellet E.		Member of the House of Commons	
<i>Conférence des ministres de la Jeunesse et des Sports (CONFEJES)</i>	<i>29,552</i>	Ouellet Hon A.	
Member of the House of Commons		The Senate	
Cauchon M.		De Bané Hon P.	

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings—Continued

	\$		\$
Canadian International Development Agency		Governor General's Visit to Japan, Korea, China and Hong Kong.....	118,409
Couture R, Labelle H.		Governor General	
Foreign Affairs and International Trade		Hnatyshyn Rt Hon R.	
Bilodeau J, de Lorimier L, Elliott R, Gagnon Y,		Foreign Affairs and International Trade	
Hubert J-P, Johnstone V, Laprade S, Lavertu G,		Bild F, Caron J, Hudson A, Lebel J, Lederman L,	
Lessard G, Peck R, Tobin P.		Lipman T, Martin V, Smith G.	
<i>Conférence ministérielle spéciale de la Francophonie</i>	47,241	Government House	
Members of the House of Commons		Belisle P, Biolik A, Humbly M, Jodoin N, Kinsman P,	
Cauchon M, Ouellet Hon A.		LaRocque J, Rochefort T.	
The Senate		Public Works and Government Services	
Gauthier J-R.		Chang J, Duval J, Lee S, Lim S, Pong E.	
Foreign Affairs and International Trade		Royal Canadian Mounted Police	
Brodeur Y, de Lorimier L, Gagnon Y, Hubert J-P,		Bonnell R, Jané R, Riendeau C.	
Johnstone V.		Others	
Other		Hnatyshyn G, Morin Dr Y.	
Ouellet E.		<i>International Conference on Population and Development</i>	189,507
<i>CSCE Summit and AIDS Summit</i>	199,162	Members of the House of Commons	
Members of the House of Commons		Gaffney B, Gagnon C, Marchi Hon S, Ménard R,	
Chrétien Rt Hon J, Marleau Hon D, Ouellet Hon A,		Pagtakhan R, Phinney B, Stewart Hon C, Stewart J,	
Telegdi A.		Torsney P.	
Foreign Affairs and International Trade		Member of the Senate	
Johnstone V, Kergin M, McRae R, Paquette J,		Haidasz Hon S.	
Pearson M, Peck R, Portelance R.		Canadian International Development Agency	
Health		Labelle H, Mains C.	
Jean M, Larivière Dr J.		Citizenship and Immigration	
National Defence		Devine P.	
Carigan C, Castonguay T, Keenan C, Simard P.		Foreign Affairs and International Trade	
Prime Minister's Office/Privy Council Office		Archibald R, Delouya A, Dompierre M, Forgues C,	
Bartleman J, Benson I, Bondar M, Brodeur Y, Brooman K,		Hepburn L, Malone D, Orr R, Tellier A.	
Carisse J-M, Carle J, Chrétien C, Deschambault D,		Health	
Donolo P, Laurin A, LeBlanc D, Legros G, MacLeod A,		Greene M-J.	
McAdoo M, Parisot P, Pelletier J, Pilon T, Prusakowski T,		Others	
Schryburt C, Tessier I, Thérien J, Tremblay E.		Beaujot R, Johnson B, Marsden L, Mular S, Regier H.	
Public Works and Government Services		<i>L'élévation de l'Archevêque de Montréal,</i>	
Kis E.		<i>Mgr Jean-Claude Turcotte, au rang de Cardinal</i>	50,429
Others		Members of the House of Commons	
Costigan A, Ouellet E, Raymond R.		Gagliano A, Lebel G, Maheu S, Ouellet Hon A.	
<i>GATT Ministerial Meeting</i>	82,020	The Senate	
Member of the House of Commons		De Bané Hon P, Prud'homme Hon M.	
McLaren Hon R.		Foreign Affairs and International Trade	
Agriculture and Agri-Food		Johnstone V.	
Gifford M.		Others	
Finance		Cormier C, Gagliano E, Larivée G, Larivée Dr L,	
Collins-Williams T.		Maheu R, Ouellet E.	
Foreign Affairs and International Trade		<i>North Atlantic Council Spring Ministerial</i>	
Cartwright S, Denis G, George D, Hancock J,		<i>Meeting</i>	37,385
Higham K, Kilpatrick A, Lecoq R, Lee P,		Member of the House of Commons	
Picard B, Shannon G, Waddell D.		Ouellet Hon A.	
Industry		Foreign Affairs and International Trade	
McCulla D.		Anderson J, Davis B, Johnstone V, Lavertu G,	
		Lysyshyn R, Paquette J, Pearson M, Peck B.	

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings—Continued

	\$		\$
Royal Canadian Mounted Police		Prime Minister's Office/Privy Council Office	
Berube A.		Anderson D, Bartleman J, Benson I, Bondar M,	
Other		Brooman K, Cameron D, Carisse J-M, Carle J,	
Ouellet E.		Chrétien C, Côté C, Deschambault D, Donolo P,	
<i>North Atlantic Council Fall Ministerial</i>		Faubert M, Goldenberg E, Hosek C, Laurin A,	
<i>Meeting</i>	36,693	LeBlanc D, Lee K, Legros G, Lévesque C,	
Member of the House of Commons		MacInnis D, Marquis F, McAdoo M, Parisot P,	
Ouellet Hon A.		Pelletier J, Pilon T, Prusakowski T, Robillard L,	
Foreign Affairs and International Trade		Schryburt C, Swartman L, Tessier I, Thérien J,	
Johnstone V, Kergin M, Paquette J, Pearson M, Peck R.		Tremblay E.	
<i>OECD Ministerial Meeting</i>	29,544	Public Works and Government Services	
Members of the House of Commons		Chang J, Duval J, Fan E, Marchand J, Nguyen-Trung L,	
Axworthy Hon L, MacLaren Hon R, Ouellet Hon A.		Shao W.	
Finance		Royal Canadian Mounted Police	
Bernes T.		Beauparlant G, Bégin D, Bonnell R, Groulx M, Jané B,	
Foreign Affairs and International Trade		Riendeau C, Simard R.	
Glasgow L, Hancock J, Johnstone V, Peck R, Somerville P.		Others	
<i>Organization of American States</i>		Chan M, Filmon J, Harcourt B, Klein C,	
<i>General Assembly</i>	27,898	MacLaren L, Mawhinney L, McKenna J, Owen P,	
Member of the House of Commons		Pettigrew C, Rae A, Savage M, Wells E.	
Stewart Hon C.		<i>Prime Minister's Visit to Bonn, Rome</i>	
Canadian International Development Agency		<i>(Vatican) and Naples (G-7)</i>	596,268
McAllister E.		Members of the House of Commons	
Foreign Affairs and International Trade		Chrétien Rt Hon J, Ouellet Hon A.	
Crete J, Dickson B, Gooch S, Hickman H, Laverdière E,		Foreign Affairs and International Trade	
McDonald K.		Archibald L, Boehm P, Burge A, Byzewski M, Carin B,	
<i>Prime Minister's Visit to Beijing, Shanghai, Hong Kong,</i>		Collins A, Dehler M, Gompf J, Johnson V,	
<i>Jakarta (APEC Summit) and Hanoi</i>	946,982	McGovern P, Morden R, Peck R, Portelance R,	
Members of the House of Commons		Soroka G, Stefanik-Stokoe S, Wright D.	
Chan Hon R, Chrétien Rt Hon J, MacLaren Hon R,		National Defence	
Ouellet Hon A.		Groves T, Joly D, Pilon J, Richard L, Scott T, Stinson J.	
Premiers and Leaders of the Territories		Prime Minister's Office/Privy Council Office	
Callbeck Hon C, Cournoyea Hon N, Filmon Hon G,		Bartleman J, Benson I, Bondar M, Cameron D,	
Harcourt Hon M, Klein Hon R, McKenna Hon F,		Carisse J-M, Carle J, Deschambault D, Donolo P,	
Ostashek Hon J, Rae Hon B, Romanow Hon R,		Faubert M, Hosek C, Laurin A, LeBlanc D, Legros G,	
Savage Hon J, Wells Hon C.		Lévesque C, McAdoo M, Parisot P, Pelletier J,	
Foreign Affairs and International Trade		Pilon T, Prusakowski T, Robillard L, Thérien J.	
Deegan S, Edwards L, Gagnon Y, Giroux P, Grinius M,		Public Works and Government Services	
Johnstone V, Ladouceur T, Legault A, Lessard M, Lipman T,		Kiriloff N, Kondo-Blum M, Rossi C.	
Lloyd P, Martin V, McGovern P, Papas A, Pearson M,		Royal Canadian Mounted Police	
Peck R, Picard B, Pigeon L, Portelance R, Russel C,		Bégin D, Bonnell R, Bourgeois B, Campbell P,	
Smith G, Wynne D.		Chalifoux S, Dery G, Fontaine A, Gaudreau M,	
National Defence		Koretash C, Lawrence C, L'Heureux D, Marcoux A,	
Debison L, Lonways T, Messier M, Murray S, Piché D,		McKinnon B, Moore T, Rivest A, Simard R,	
Senecal J, Sequeira V.		Villeneuve C.	
		Other	
		Ouellet E.	

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings—Concluded

	\$		\$
<i>Prime Minister's Visit to England and France (D-Day Commemorations)</i>	362,774	<i>Quadrilateral Trade Ministers' Meeting</i>	26,108
Member of the House of Commons		Member of the House of Commons	
Chrétien Rt Hon J.		MacLaren Hon R.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Lemieux P, Martin V, Portelance R.		Carin B, Giroux P, Hancock J, Hartill C,	
National Defence		Kilpatrick A, Picard B, Waddell D.	
Boulanger J, Lapierre J, Levesque C, McDonnell C,			
Mosher T.		<i>Summit of the Americas</i>	94,620
Prime Minister's Office/Privy Council Office		Members of the House of Commons	
Bartleman J, Bondar M, Brooman K, Cameron D,		Chrétien Rt Hon J, MacLaren Hon R, Stewart Hon C.	
Carisse J-M, Carle J, Chrétien C, Deschambault D,		Foreign Affairs and International Trade	
Donolo P, Faubert M, Goldenberg E, Laurin A,		Adam D, Burdette M, Chappell P, Chrétien Amb R,	
LeBlanc D, Legros G, Lévesque C, McAdoo M,		Giroux P, Hancock J, Kilpatrick A, Lemieux P,	
Parisot P, Pelletier J, Pilon T,		Lessard M, McCallion K, Portelance R, Zeisler R.	
Prusakowski T, Therien J.		National Defence	
Royal Canadian Mounted Police		Gignac Y, Michaud C.	
Bégin D, Bourgeois B, Campbell P, Dery G,		Prime Minister's Office/Privy Council Office	
Holloway M, Koretash C, Lavoie B, Lussier J,		Bartleman J, Benson I, Bondar M, Cameron D,	
Marion P, McKinnon B, Ménard P, Monette G,		Carisse J-M, Carle J, Côté C, Deschambault D,	
Moore T, Nile G, Riendeau C, Simard R,		Donolo P, Faubert M, Hosek C, Legros G,	
Villeneuve C, Zarin A.		MacInnis D, McAdoo M, Read C, Robillard L,	
Other		Swartman L, Therien J.	
Chrétien A.		Other	
		MacLaren L.	
<i>Prime Minister's Visit to Iceland</i>	37,214	<i>United Nations General Assembly</i>	361,584
Member of the House Commons		Members of the House of Commons	
Chrétien Rt Hon J.		Assad M, Ouellet Hon A, Stewart Hon C.	
Prime Minister's Office/Privy Council Office		Auditor General	
Bartleman J, Brooman K, Laurin A, Lee K, Legros G,		Bibeau J.	
Parisot P, Schryburt C, Therien J.		Foreign Affairs and International Trade	
<i>Prime Minister's Visit to South and Central America</i>	933,131	Allen J, Anderson M, Bishop A, Chartrand P,	
Members of the House of Commons		Chouinard J-L, Conn J, Crosby L, Del Villano D,	
Chrétien Rt Hon J, MacLaren Hon R, Stewart Hon C.		Dion A, Hicks K, Hynes R, Johnstone V, Kirsch P,	
Foreign Affairs and International Trade		Kramer J, Lavertu G, Lord W, McCallion K,	
Brudette M, Giroux P, Kern M, Kilpatrick A, Lebel J,		Massoud H, Mahwinney T, Miller G, Nield T,	
Lessard M, McCallion K, Picard B, Pigeon L,		Orr J, Pearson M, Peck R, Quick F, Sylvestre L-P,	
Portelance R.		Touchette J, West C, Westdal C, White M.	
National Defence		National Defence	
Butcher F, Carrey J, Debison L, Lonways T, Mann G,		McBride R.	
Piché D, Prouse J, Sequira V, Sheldrick P, Shirley P,		Other	
Villemaire Dr P.		Ouellet E.	
Prime Minister's Office/Privy Council Office		<i>World Summit for Social Development</i>	286,499
Anderson D, Bartleman J, Benson I, Bondar M,		Members of the House of Commons	
Brooman K, Cameron D, Carisse J-M, Carle J,		Blondin-Andrew Hon E, Cohen S.	
Chahal R, Chrétien C, Cober D, Côté C,		Foreign Affairs and International Trade	
Deschambault D, Donolo P, Faubert M, Laurin A,		Barrenger M, Bird S, Bujold M, Delouya A, Fortin L,	
LeBlanc D, Lee K, Legros G, MacInnis D, McAdoo M,		Hepburn L, Robertson S, Thibault M.	
Parisot P, Paterson S, Pelletier J, Pilon T, Prusakowski T,		Human Resources Development	
Read C, Tremblay E.		Lewis K.	
Public Works and Government Services		Others	
Daguerre-Massieu C, Gravel R, Troula S, Youssef F.		Dillon J, Dorey D, Foster J, Mackie-Grey J, Riche N,	
Others		Sharratt L.	
MacLaren L, Tremblay D.			

HUMAN RESOURCES DEVELOPMENT

Compensation payments and administration expenses⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland	1,517,712	245,721	1,763,433
Prince Edward Island	381,738	76,378	458,116
Nova Scotia—Federal	3,091,694	365,118	3,456,812
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,570,525	868,880	12,439,405
Nova Scotia—CBDC (Section 9a)	4,935,227	204,020	5,139,247
Nova Scotia—Old silicosis	662,180	23,016	685,196
New Brunswick	1,135,216	370,628	1,505,844
Quebec	12,597,983	3,228,401	15,826,384
Ontario	32,339,917	6,367,389	38,707,306
Manitoba	1,592,294	501,207	2,093,501
Saskatchewan	1,707,705	623,564	2,331,269
Alberta	4,097,395	918,401	5,015,796
British Columbia	6,005,701	1,816,672	7,822,373
Payments respecting locally engaged employees outside Canada	69,687		69,687
Supplementary compensation to certain widows and dependent children of seamen	6,900		6,900
Compensation to Quebec casual employees TB 1979-29	28,036		28,036
Excess monies paid to claimants (subrogation cases)	621,809		621,809
Salary recovered and returned to other government departments (subrogation cases)	883,642		883,642
Legal, medical, professional expenses (subrogation cases)	181,448		181,448
Penitentiary inmates compensation	71,727		71,727
	83,498,536	15,609,395	99,107,931
Less: recoveries			
Administrative expenses recovered from Crown agencies		4,523,527	4,523,527
Claim costs recovered from Crown agencies	32,217,066		32,217,066
Recoveries from responsible third parties (subrogation)	2,038,378		2,038,378
Overpayment of compensation recovered from claimants	34,781		34,781
Penitentiary inmates compensation recovered	69,791		69,791
	34,360,016	4,523,527	38,883,543
Net expenditures	49,138,520	11,085,868	60,224,388

⁽¹⁾ These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to the Ministry Summary in Section 12 of Volume II (Part I)).

⁽²⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal Government's net share of administration expenses of provincial workers' compensation boards. The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories are processed by the Workers' Compensation Board of Alberta.

PARLIAMENT

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 1994-95⁽¹⁾

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Office expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Office expenses
\$	\$	\$	\$	\$		\$	\$	\$	\$
Adams W	64,400	10,100	59,680	2,650	Kelleher J F	64,400	10,100	31,639	35,650
Andreychuk R	64,400	10,100	45,776	18,779	Kelly W M	64,400	10,100	24,378	49,355
Angus D	64,400	10,100	11,393	21,960	Kenny C	64,400	10,100	35,099	65,555
Atkins N K	64,400	10,100	36,987	39,883	Keon W J	64,400	10,100	2,845	44,692
Austin J	64,400	10,100	56,981	30,973	Kinsella N A	64,400	10,100	20,246	30,389
Bacon L	35,062	5,498	5,322	35,556	<i>Opposition Whip</i>	4,800			
Balfour J	64,400	10,100	27,372	37,542	Kirby M	64,400	10,100	38,692	37,792
Beaudoin G	64,400	10,100	2,470	49,643	Kolber L	63,740	9,440	7,530	4,921
Beaulieu M	14,609	2,240	2,137	13,722	Lang D A	12,880	2,020	3,428	60
Bernston E A	64,400	10,100	58,598	40,834	Lavoie-Roux T	64,400	10,100	6,069	25,907
<i>Deputy</i>					Lawson E M	64,400	10,100	42,868	11,277
<i>Leader of the</i>					Leblanc R	41,323	6,480	33,074	15,495
<i>Opposition</i>	9,400				<i>Speaker of</i>				
Bolduc R	64,400	10,100	15,085	16,022	<i>the Senate</i>	19,891			
Bonnell L	64,400	10,100	24,775	31,369	Lebreton M	64,400	10,100	10,770	49,042
Bosa P	64,400	10,100	11,053	18,268	Lewis P D	64,400	10,100	34,526	60
Bryden J	22,897	3,591	10,175	11,779	Lucier-Cool R-M	1,904	298	2,663	191
Buchanan J	64,400	10,100	45,929	41,871	Lucier P	64,400	10,100	55,550	10,366
Carney P	64,400	10,100	35,404	49,983	Lynch-Staunton J	64,400	10,100	16,152	8,741
Carstairs S	35,062	5,498	34,453	34,574	<i>Leader of</i>				
Chaput-Rolland S	7,617	1,194	5,131	4,056	<i>the Opposition</i>	23,800			
Charbonneau G	64,400	10,100	4,217	45,615	MacDonald F	64,400	10,100	45,087	33,896
Cochrane E	64,400	10,100	30,525	47,470	MacDonald J M	64,400	10,100	16,013	21,885
Cogger M B	64,400	10,100	4,083	19,949	MacEachen A J	64,400	10,100	17,623	19,933
Cohen E J	64,400	10,100	40,002	34,824	Macquarrie H	29,874	4,685	21,108	23,072
Comeau G J	64,400	10,100	43,024	47,965	Marchand L	64,400	10,100	48,929	19,694
Cools A C	64,400	10,100	37,915	48,287	Marshall J	42,038	6,593	27,499	49,852
Corbin E	64,400	10,100	15,691	31,647	Meighen M A	64,400	10,100	34,608	34,582
Davey K	64,400	10,100	20,060	18,916	Molgat G L	64,400	10,100	50,326	29,882
David P	47,088	7,384	1,285	50	<i>Speaker of</i>				
De Bane P	64,400	10,100	21,606	47,317	<i>the Senate</i>	11,108			
Desmarais J N	64,400	10,100	22,332	14,150	<i>Deputy leader</i>				
Deware M M	64,400	10,100	23,244	43,929	<i>of the</i>				
Di Nino C	64,400	10,100	21,804	21,636	<i>Government</i>	9,560			
Doody C W	64,400	10,100	21,194	6,008	Muir R	39,176	6,144	21,905	22,220
Doyle R J	64,400	10,100	9,299	7,409	Murray L	64,400	10,100	10,849	27,014
Eyton J T	64,400	10,100	12,956	28,862	Neiman J B	64,400	10,100	26,205	25,487
Fairbairn J	64,400	10,100	21,889	17,826	Nolin P C	64,400	10,100	26,125	46,473
Forrestall J M	64,400	10,100	43,316	44,407	Oliver D H	64,400	10,100	60,221	43,927
Frith R	26,487	4,154	9,813	16,259	Olson H A	64,400	10,100	47,008	20,281
Gauthier J-R	22,897	3,591	1,088	22,659	Ottenheimer G	64,400	10,100	51,146	14,814
Ghitter R	64,400	10,100	34,789	25,396	Pearson L	35,062	5,498	1,748	12,002
Gigantes P D	64,400	10,100	19,410	41,880	Perrault R J	64,400	10,100	31,387	8,020
Grafstein J S	64,400	10,100	26,262	3,360	Petten W J	64,400	10,100	45,316	5,670
Graham B A	64,400	10,100	48,873	57,476	<i>Deputy leader</i>				
<i>Deputy leader</i>					<i>of the Government</i>	3,255			
<i>of the Government</i>	2,084				Phillips O H	64,400	10,100	36,195	18,343
Grimard N	64,400	10,100	31,842	45,592	Pitfield P M	64,400	10,100	4,600	33,429
Gustafson L J	64,400	10,100	50,446	35,453	Prud'homme M	64,400	10,100	9,369	10,690
Haidasz S	64,400	10,100	21,998	49,972	Riel M	64,400	10,100	14,672	6,295
Hastings E	64,400	10,100	63,652	35,361	Rivest J-C	64,400	10,100	8,177	40,596
Hays D P	64,400	10,100	54,412	53,458	Rizzuto P	64,400	10,100	15,977	48,186
Hébert J	64,400	10,100	6,665	49,002	Roberge F	64,400	10,100	13,886	49,741
<i>Government</i>					Robertson B M	64,400	10,100	34,624	44,650
<i>Whip</i>	7,500				Robichaud L J	64,400	10,100	5,920	25,672
Hervieux-Payette C	1,904	298	268	9,383	Rossiter E	64,400	10,100	23,978	21,458
Jessiman D J	64,400	10,100	53,358	22,877	Roux J-L	37,739	5,918	4,217	25,382
Johnson J	64,400	10,100	33,051	46,158	Simard J-M ⁽²⁾	64,400	10,100	23,544	62,657

PARLIAMENT **The Senate**

Statement of sessional and expense allowances, travel and office expenses paid in 1994-95⁽¹⁾—Concluded

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Office expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Office expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Sparrow H O	64,400	10,100	18,270	23,619	Sylvain J	64,400	10,100	16,951	24,699
Spivak M	64,400	10,100	50,076	34,500	Thériault L N	64,400	10,100	58,859	11,098
Stanbury R J	64,400	10,100	15,107	22,790	Thompson A	64,400	10,100		
Stewart J B	64,400	10,100	24,091	2,237	Tkachuk D	64,400	10,100	54,695	47,191
St-Germain G	64,400	10,100	53,433	44,873	Twinn W P	64,400	10,100	33,880	47,469
Stollery P	64,400	10,100	29,881	46,643	Watt C	64,400	10,100	30,859	33,635
Stratton T R	64,400	10,100	32,205	49,567	Wood D	64,400	10,100	9,008	48,118
					Total	6,597,957	1,019,824	2,910,196	3,211,748

⁽¹⁾ The *Government Expenditures Restraint Act, 1993 No. 2* authorizes the freezing of each Member's sessional allowance at their 1992 level of \$64,400 for 1993, 1994 and 1995.

⁽²⁾ This office expense's amount is partially offset by savings under staff salaries, as this Senator has chosen not to hire a secretary.

PARLIAMENT House of Commons

Statement of sessional and expense allowances and travel expenses paid in 1994-95

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses
	\$	\$	\$		\$	\$	\$
Abbott J	64,400	21,300	71,772	Cannis J	64,400	21,300	25,437
Ablonczy D	64,400	21,300	54,941	Canuel R	64,400	21,300	45,616
<i>Allowance as Chief Other</i>				Caron A	64,400	21,300	32,422
<i>Opposition Party Whip</i>	2,782			Catterall M	64,400	21,300	4,971
Adams P	64,400	21,300	24,781	<i>Allowance as Deputy</i>			
Alcock R	64,400	21,300	58,431	<i>Government Whip</i>	3,833		
Allmand Hon W	64,400	21,300	19,789	Cauchon M	64,400	21,300	20,737
Althouse V	64,400	26,200	59,455	Chamberlain B	64,400	21,300	25,872
Anawak J L	64,400	28,200	163,774	Chan Hon R	64,400	21,300	85,036
Anderson Hon D	64,400	21,300	76,654	Charest Hon J J	64,400	21,300	35,145
Arseneault G H	64,400	21,300	39,269	Chatters D	64,400	26,200	70,265
Assad M	64,400	21,300	25,965	Chrétien Rt Hon J	64,400	21,300	1,199
Assadourian S	64,400	21,300	35,626	Chrétien J-G	64,400	21,300	45,315
Asselin G	64,400	21,300	39,897	Clancy M	64,400	21,300	53,675
Augustine J	64,400	21,300	30,781	Cohen S	64,400	21,300	60,945
Axworthy C	64,400	21,300	73,500	Collenette Hon D	64,400	21,300	22,216
Axworthy Hon L	64,400	21,300	59,399	Collins B	64,400	21,300	83,137
Bachand C	64,400	21,300	38,147	Comuzzi J	64,400	26,200	53,295
Baker G S	64,400	26,200	89,899	Copps Hon S	64,400	21,300	27,091
Bakopanos E	64,400	21,300	14,908	Cowling M	64,400	21,300	55,906
Barnes S	64,400	21,300	30,578	Crawford R	64,400	21,300	29,922
Beaumier C	64,400	21,300	33,267	Crête P	64,400	21,300	49,376
Bélair R	64,400	26,200	94,074	Culbert H	64,400	21,300	57,166
Bélanger M	8,433	2,789	645	Cummins J	64,400	21,300	85,879
Bélisle R	64,400	21,300	15,142	Dalphond-Guiral M	64,400	21,300	19,798
Bellehumeur M	64,400	21,300	30,833	<i>Allowance as Deputy Official</i>			
Bellemare E	64,400	21,300	4,099	<i>Opposition Whip</i>	3,542		
Benoit L E	64,400	21,300	44,991	Daviault M	64,400	21,300	16,746
Berger D	47,608	15,746	15,851	Debien M	64,400	21,300	17,028
Bergeron S	64,400	21,300	13,149	de Jong S	64,400	21,300	61,816
Bernier G	64,400	21,300	43,693	de Savoye P	64,400	21,300	34,338
Bernier M	64,400	21,300	35,912	Deshaies B	64,400	26,200	34,494
Bernier Y	64,400	21,300	66,625	DeVillers P	64,400	21,300	36,774
Bertrand R	64,400	21,300	33,650	Dhaliwal H	64,400	21,300	99,505
Bethel J	64,400	21,300	62,461	Dingwall Hon D C	64,400	21,300	28,995
Bevilacqua M	64,400	21,300	40,168	Discepolo N	64,400	21,300	23,393
Bhaduria J	64,400	21,300	58,849	Dromisky S	64,400	21,300	64,199
Blaikie B	64,400	21,300	59,118	Dubé A	64,400	21,300	31,149
Blondin-Andrew Hon E	64,400	28,200	127,112	Duceppe G	64,400	21,300	24,761
Bodnar M	64,400	21,300	68,832	<i>Allowance as Chief Official</i>			
Bonin R	64,400	21,300	30,387	<i>Opposition Whip</i>	13,200		
Bouchard Hon L	64,400	21,300	20,128	Duhamel R J	64,400	21,300	68,116
<i>Allowance as Leader of the</i>				Dumas M	64,400	21,300	13,471
<i>Official Opposition</i>	49,100			Duncan J	64,400	26,200	62,641
Boudria D	64,400	21,300	17,504	Dupuy Hon M	64,400	21,300	15,329
<i>Allowance as Chief</i>				Easter W	64,400	21,300	54,320
<i>Government Whip</i>	7,187			Eggleton Hon A	64,400	21,300	38,776
<i>Allowance as Deputy</i>				English J	64,400	21,300	36,879
<i>Government Whip</i>	3,417			Epp K	64,400	21,300	49,886
Breitkreuz C	64,400	26,200	50,378	Fewchuk R	64,400	21,300	67,022
Breitkreuz G	64,400	21,300	62,030	Fillion G	64,400	21,300	38,576
Bridgman M	64,400	21,300	50,809	Finestone Hon S	64,400	21,300	20,958
Brien P	64,400	21,300	47,964	Finlay J	64,400	21,300	30,637
Brown B	64,400	21,300	30,407	Flis J	64,400	21,300	34,501
Brown J	64,400	21,300	66,361	Fontana J	64,400	21,300	35,716
Brushett D	64,400	21,300	47,272	Forseth P E	64,400	21,300	66,117
Bryden J	64,400	21,300	38,004	Frazer J	64,400	21,300	51,382
Caccia Hon C L	64,400	21,300	29,018	Fry H	64,400	21,300	89,928
Calder M	64,400	21,300	33,187	Gaffney B	64,400	21,300	12,068
Campbell B	64,400	21,300	41,512				

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances and travel expenses paid in 1994-95—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses
	\$	\$	\$		\$	\$	\$
Gagliano A.	64,400	21,300	19,523	Kilgour D.	64,400	21,300	56,216
<i>Allowance as Chief</i>				<i>Allowance as Deputy</i>			
<i>Government Whip</i>	6,013			<i>Speaker and Chairman of</i>			
Gagnon C.	64,400	21,300	29,098	<i>Committees of the Whole</i>	25,700		
Gagnon P.	64,400	21,300	57,828	Kirkby G.	64,400	26,200	64,413
Galloway R.	64,400	21,300	40,962	Knutson G.	64,400	21,300	50,111
Gauthier J-R.	41,502	13,727	7,453	Kraft Sloan K.	64,400	21,300	35,794
Gauthier M.	64,400	21,300	45,123	Lalonde F.	64,400	21,300	28,410
<i>Allowance as Official</i>				Landry J.	64,400	21,300	49,172
<i>Opposition House</i>				Langlois F.	64,400	21,300	58,213
<i>Leader</i>	23,800			Lastewka W.	64,400	21,300	33,956
Gerrard Hon J.	64,400	21,300	59,832	Laurin R.	64,400	21,300	18,645
Gilmour B.	64,400	21,300	65,907	<i>Allowance as Deputy</i>			
Godfrey J.	64,400	21,300	42,076	<i>Official Opposition</i>			
Godin M.	64,400	21,300	20,723	<i>Whip</i>	3,958		
Goodale Hon R.	64,400	21,300	19,129	Lavigne L.	64,400	21,300	15,387
Gouk J.	64,400	21,300	72,684	Lavigne R.	64,400	21,300	22,237
Graham B.	64,400	21,300	35,527	Lebel G.	64,400	21,300	35,249
Gray Hon H.	64,400	21,300	26,350	LeBlanc F G.	64,400	21,300	43,936
Grey D.	64,400	21,300	57,457	Leblanc N.	64,400	21,300	19,016
Grose I.	64,400	21,300	21,508	Lee D.	64,400	21,300	30,086
Grubel H.	64,400	21,300	59,315	Lefebvre R.	64,400	21,300	50,818
Guarnieri A.	64,400	21,300	36,395	Leroux G.	64,400	21,300	36,803
Guay M.	64,400	21,300	31,811	Leroux J H.	64,400	21,300	23,805
Guimond M.	64,400	21,300	52,818	Lincoln C.	64,400	21,300	22,287
Hanger A.	64,400	21,300	53,607	Loney J.	64,400	21,300	63,249
Hanrahan H.	64,400	21,300	44,041	Loubier Y.	64,400	21,300	34,026
Harb M.	64,400	21,300	3,148	MacAulay Hon L.	64,400	21,300	74,427
Harper Ed.	64,400	21,300	13,654	MacDonald R.	64,400	21,300	64,319
Harper Elijah.	64,400	26,200	78,291	MacLaren Hon R.	64,400	21,300	55,205
Harper S.	64,400	21,300	46,501	MacLellan R.	64,400	21,300	49,485
Harris R.	64,400	26,200	68,634	Maheu S.	64,400	21,300	16,983
Hart J.	64,400	21,300	60,416	<i>Allowance as Deputy</i>			
Harvard J.	64,400	21,300	71,967	<i>Chairperson of Committees</i>			
Hayes S.	64,400	21,300	50,807	<i>of the Whole</i>	10,500		
Hermanson E.	64,400	21,300	66,267	Malhi G.	64,400	21,300	38,278
<i>Allowance as Other</i>				Maloney J.	64,400	21,300	35,931
<i>Opposition Party</i>				Manley Hon J.	64,400	21,300	828
<i>House Leader</i>	10,100			Manning P.	64,400	21,300	56,343
Hickey B.	64,400	21,300	75,088	<i>Allowance as Other</i>			
Hill G.	64,400	21,300	62,247	<i>Opposition Party Leader</i>	29,500		
Hill J.	64,400	26,200	53,717	Marchand J-P.	64,400	21,300	24,067
Hoepfner J E.	64,400	21,300	39,855	Marchi Hon S.	64,400	21,300	29,510
Hopkins L.	64,400	21,300	21,978	Marleau Hon D.	64,400	21,300	25,390
Hubbard C.	64,400	21,300	50,715	Martin K.	64,400	21,300	22,731
Ianno T.	64,400	21,300	22,938	Martin Hon P.	64,400	21,300	21,629
Ifiody D.	64,400	21,300	62,716	Massé Hon M.	64,400	21,300	1,481
Irwin Hon R.	64,400	21,300	38,045	Mayfield P W.	64,400	26,200	72,914
Jackson O L.	64,400	21,300	40,709	McClelland I.	64,400	21,300	38,212
Jacob J-M.	64,400	21,300	32,234	McCormick L.	64,400	21,300	38,453
Jennings D.	64,400	21,300	57,306	McGuire J.	64,400	21,300	55,012
Johnston D.	64,400	21,300	41,365	McKinnon G.	64,400	21,300	87,690
Jordan J.	64,400	21,300	20,211	McLaughlin Hon A.	64,400	26,200	61,686
Karygiannis J.	64,400	21,300	20,968	McLellan Hon A.	64,400	21,300	56,872
Kerpan A.	64,400	21,300	51,676	McTeague D.	64,400	21,300	35,477
Keyes S.	64,400	21,300	44,974	McWhinney T.	64,400	21,300	85,645
Kilger B.	64,400	21,300	26,425	Ménard R.	64,400	21,300	8,933
<i>Allowance as Assistant</i>				Mercier P.	64,400	21,300	17,481
<i>Deputy Chairman of Committees</i>				Meredith V.	64,400	21,300	60,980
<i>of the Whole</i>	10,500			Mifflin F J.	64,400	26,200	61,402

PARLIAMENT House of Commons

Statement of sessional and expense allowances and travel expenses paid in 1994-95—Concluded

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses
	\$	\$	\$		\$	\$	\$
Milliken P	64,400	21,300	25,893	St. Denis B	64,400	21,300	79,673
Mills B	64,400	21,300	46,228	Sauvageau B	64,400	21,300	31,243
Mills D J	64,400	21,300	30,657	Schmidt W	64,400	21,300	55,885
Minna M	64,400	21,300	43,294	Scott A	64,400	21,300	42,601
Mitchell A	64,400	21,300	46,364	Scott M	64,400	26,200	74,939
Morrison L	64,132	21,300	29,804	Serré B	64,400	26,200	33,964
Murphy J	64,400	21,300	59,216	Shepherd A	64,400	21,300	21,492
Murray I	64,400	21,300	15,283	Sheridan G	64,400	21,300	75,449
Nault R D	64,400	26,200	61,340	Silye J	64,400	21,300	40,276
Nunez O	64,400	21,300	19,429	<i>Allowance as Chief Other Opposition</i>			
Nunziata J	64,400	21,300	34,083	<i>Party Whip</i>	4,718		
O'Brien P	64,400	21,300	39,879	Simmons Hon R C	64,400	26,200	77,839
O'Reilly J	64,400	21,300	26,309	Skoke R	64,400	21,300	52,815
Ouellet Hon A	64,400	21,300	9,350	Solberg M	64,400	21,300	70,318
Pagtakhan R	64,400	21,300	62,467	Solomon J	64,400	21,300	74,101
Paradis D	8,433	2,789	3,524	Speaker R	64,400	21,300	55,136
Paré P	64,400	21,300	21,859	Speller B	64,400	21,300	55,105
Parent Hon G	64,400	21,300	32,559	Steckle P	64,400	21,300	40,638
<i>Allowance as Speaker of the House of Commons</i>	49,100			Stewart Hon C	64,400	21,300	22,011
Parrish C	64,400	21,300	27,662	Stewart J	64,400	21,300	36,860
Patry B	64,400	21,300	11,886	Stinson D	64,400	21,300	55,755
Payne J	64,400	21,300	59,406	Strahl C	64,400	21,300	54,179
Péloquin G	32,200	8,934	12,197	Szabo P	64,400	21,300	48,937
Penson C	64,400	26,200	52,128	Taylor L	64,400	26,200	60,761
Peric J	64,400	21,300	39,937	Telegdi A	64,400	21,300	28,808
Peters Hon D	64,400	21,300	28,244	Terrana A	64,400	21,300	67,854
Peterson J	64,400	21,300	36,305	Thalheimer P	64,400	21,300	50,315
Phinney B	64,400	21,300	29,099	Thompson M	64,400	21,300	58,243
Picard P	64,400	21,300	25,274	Tobin Hon B	64,400	26,200	42,143
Pickard J	64,400	21,300	42,797	Torsney P	64,400	21,300	31,176
Pillitteri G	64,400	21,300	29,650	Tremblay B	64,400	21,300	23,211
Plamondon L	64,400	21,300	39,005	Tremblay S	64,400	21,300	41,823
Pomerleau R	64,400	21,300	23,599	Ur R-M	64,400	21,300	32,228
Proud G	64,400	21,300	50,826	Valeri T	64,400	21,300	31,900
Ramsay J	64,400	21,300	43,465	Vanclief L	64,400	21,300	22,356
Reed J	64,400	21,300	27,797	Venne P	64,400	21,300	23,438
Regan G	64,400	21,300	42,770	Verran H	64,400	21,300	57,413
Richardson J	64,400	21,300	26,016	Volpe J	64,400	21,300	32,391
Rideout G S	64,400	21,300	57,726	Walker D	64,400	21,300	67,636
Riis N A	64,400	21,300	74,594	Wappel T	64,400	21,300	29,390
Ringma B	64,400	21,300	52,667	Wayne E	64,400	21,300	43,345
Ringuette-Maltais P	64,400	21,300	51,523	Wells D	64,400	21,300	63,800
Robichaud Hon F	64,400	21,300	43,331	Whelan S	64,400	21,300	36,898
Robillard Hon L	8,433	2,789		White R	64,400	21,300	67,700
Robinson S J	64,400	21,300	93,031	White T	64,400	21,300	54,833
Rochelleau Y	64,400	21,300	20,089	Williams J	64,400	21,300	69,854
Rock Hon A	64,400	21,300	55,999	Wood B	64,400	21,300	27,162
Rompkey Hon W	64,400	26,200	62,541	Young Hon D	64,400	21,300	39,244
St-Laurent B	64,400	26,200	66,623	Zed P	64,400	21,300	58,384
				Former Members ⁽¹⁾	924		452,995
				Total	19,209,015	6,397,774	13,330,388

⁽¹⁾ Removal, winding up, resettlement and other expenses.

PARLIAMENT **House of Commons**

Salaries of parliamentary secretaries to ministers paid in 1994-95

Names	Parliamentary secretary to ⁽¹⁾	Amount	Names	Parliamentary secretary to ⁽¹⁾	Amount
		\$			\$
Anawak J I	Minister of Indian Affairs and Northern Development		Fry H	Minister of National Health and Welfare (Minister of Health)	
Augustine J	December 6, 1993 to December 5, 1995	10,500		December 6, 1993 to December 5, 1995	10,500
	Prime Minister		Gagnon P	Solicitor General of Canada	
Bélair R	December 6, 1993 to December 5, 1995	10,500		December 6, 1993 to December 5, 1995	10,500
	Minister of Supply and Services and Minister of Public Works (Minister of Public Works and Government Services)		Guarnieri A	Minister of Communications and Minister of Multiculturalism and Citizenship (Minister of Canadian Heritage)	
Bevilacqua M	December 6, 1994 to December 5, 1995	3,359		December 6, 1993 to December 5, 1995	10,500
	Minister of Employment and Immigration and Minister of Labour		Harb M	Minister for International Trade	
	(Minister of Human Resources Development)			December 6, 1993 to December 5, 1995	10,500
Catterall M	December 6, 1993 to December 5, 1995	10,500	Lincoln C	Deputy Prime Minister and Minister of the Environment	
	President of the Treasury Board			December 6, 1993 to December 5, 1995	10,500
	December 6, 1993 to		MacLellan R	Minister of Justice and Attorney General for Canada	
Clancy M C	September 27, 1994	5,133		December 6, 1993 to December 5, 1995	10,500
	Secretary of State of Canada (Minister of Citizenship and Immigration)		Mifflyn F J	Minister of National Defence and Minister of Veterans Affairs	
	December 6, 1993 to December 5, 1994			December 6, 1993 to December 5, 1995	10,500
	Minister of Citizenship and Immigration		Milliken P	Leader of the Government in the House of Commons	
Dhaliwal H	December 6, 1994 to December 5, 1995	10,500		December 6, 1993 to December 5, 1995	10,500
	Minister of Fisheries and Oceans		Mills D J	Minister of Industry, Science and Technology and Minister of Consumer and Corporate Affairs	
Duhamel R J	December 6, 1993 to December 5, 1995	10,500		(Minister of Industry)	
	Minister of Supply and Services and Minister of Public Works (Minister of Public Works and Government Services)			December 6, 1993 to December 5, 1995	10,500
	December 6, 1993 to December 5, 1994		Rideout G S	Minister of Energy, Mines and Resources and Minister of Forestry (Minister of Natural Resources)	
	President of the Treasury Board			December 6, 1993 to December 5, 1995	10,500
English J	December 6, 1994 to December 5, 1995	10,500	Vanclicf L	Minister of Agriculture (Minister of Agriculture and Agri-Food)	
	President of the Queen's Privy Council for Canada (President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs)			December 6, 1993 to December 5, 1995	10,500
	December 6, 1993 to December 5, 1995	10,500	Walker D	Minister of Finance	
Flis J	Secretary of State for External Affairs (Minister of Foreign Affairs)			December 6, 1993 to December 5, 1995	10,500
	December 6, 1993 to December 5, 1995	10,500	Whelan S	Minister of National Revenue	
Fontana J	Minister of Transport			December 6, 1993 to December 5, 1995	10,500
	December 6, 1993 to December 5, 1995	10,500		Total	239,492

⁽¹⁾ The dates indicated represent the period of appointment(s).

PRIVY COUNCIL

Salaries and allowances to Secretaries of State

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF SECRETARIES OF STATE			
(for the period April 1, 1994 to March 31, 1995)			
Blondin-Andrew Hon E	34,984	2,000	36,984
Chan Hon R	34,984	2,000	36,984
Finestone Hon S	34,984	2,000	36,984
Gagliano Hon A	19,046	1,089	20,135
Gerrard Hon J	34,984	2,000	36,984
MacAulay Hon L	34,984	2,000	36,984
Peters Hon D	34,984	2,000	36,984
Robichaud Hon F	34,983	2,000	36,983
Stewart Hon C	34,983	2,000	36,983
Total	298,916	17,089	316,005

PRIVY COUNCIL

Office of the Chief Electoral Officer

Statement of expenditures—Expenses of general elections and by-elections

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Northwest Territories Elections Activities	Electoral Boundaries Readjustment Activities	Total
	\$	\$	\$	\$	\$	\$	\$	\$
35 th general election—Canada								
Elections Act		15,485,167		739	2,196,765			17,682,671
36 th general election—Canada								
Elections Act	596,237		2,953	79,769	5,427,236			6,106,195
By-elections 1994-95—Canada								
Elections Act	86,518	1,214,161	231,317	15,852	61,788			1,609,636
Ottawa headquarters				12,436	5,872,190			5,884,626
Northwest Territories Elections								
Act						2,372		2,372
Electoral Boundaries Readjustment								
Act							1,385,954	1,385,954
Total	682,755	16,699,328	234,270	108,796	13,557,979	2,372	1,385,954	32,671,454

⁽¹⁾ Includes information systems and the computerized list of electors.

Details of expenditures by province—35th general election

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters		5,820,109		739	1,918,089	7,738,937
Newfoundland		234,965			7,141	242,106
Prince Edward Island		107,358			3,181	110,539
Nova Scotia		307,005			10,936	317,941
New Brunswick		280,955			8,197	289,152
Quebec		2,444,960			66,358	2,511,318
Ontario		3,192,906			91,190	3,284,096
Manitoba		452,953			16,470	469,423
Saskatchewan		460,454			12,550	473,004
Alberta		810,960			24,246	835,206
British Columbia		1,284,434			35,345	1,319,779
Yukon Territory		45,104			392	45,496
Northwest Territories		43,004			2,670	45,674
Total		15,485,167		739	2,196,765	17,682,671

⁽¹⁾ Includes information systems and the computerized list of electors.

PRIVY COUNCIL

Office of the Chief Electoral Officer

Details of expenditures by province—36th general election

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	581,729		2,953	79,769	5,401,216	6,065,667
Newfoundland					362	362
Prince Edward Island						
Nova Scotia	1,622				1,002	2,624
New Brunswick					50	50
Quebec	4,883				9,417	14,300
Ontario	2,345				7,771	10,116
Manitoba	80				2,072	2,152
Saskatchewan	44				1,302	1,346
Alberta	1,726				479	2,205
British Columbia	3,720				3,229	6,949
Yukon Territory						
Northwest Territories	88				336	424
Total	596,237		2,953	79,769	5,427,236	6,106,195

⁽¹⁾ Includes information systems and the computerized list of electors.

Details of expenditures by electoral district—By-elections 1994-95

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	73,130	28,159	231,317	15,852	18,615	367,073
Saint-Henri—Westmount	4,511	356,187			14,586	375,284
Brome—Missisquoi	4,207	426,273			14,247	444,727
Ottawa—Vanier	4,670	403,542			14,340	422,552
Total	86,518	1,214,161	231,317	15,852	61,788	1,609,636

⁽¹⁾ Includes information systems and the computerized list of electors.

SOLICITOR GENERAL

Correctional Service

Expenditures by institution

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	139,460,577	14,938,428	154,399,005
Regional Headquarters, Moncton, NB	8,875,216	1,290,404	10,165,620
Atlantic Staff College, Moncton, NB	811,728	6,874	818,602
Springhill Institution, Springhill, NS	20,203,020	3,943,746	24,146,766
Dorchester Penitentiary, Dorchester, NB	18,888,785	4,290,867	23,179,652
Westmorland Institution, Dorchester, NB	7,193,232	2,586,016	9,779,248
Atlantic Institution, Renous, NB	14,796,511	845,477	15,641,988
Federally Sentenced Women's Institution, Truro, NS	415,299	3,976,933	4,392,232
Nova Scotia District Parole Office, Halifax, NS	601,820	179,369	781,189
Carleton Community Correctional Centre, Halifax, NS	426,526	9,387	435,913
Kentville Area Parole Office, Kentville, NS	737,177	6,768	743,945
Halifax Area Parole Office, Halifax, NS	2,396,168	4,600	2,400,768
Truro Area Parole Office, Truro, NS	921,106	25,460	946,566
Sydney Area Parole Office, Sydney, NS	558,021	17,950	575,971
Carleton Annex Community Correctional Centre, Halifax, NS	587,749		587,749
New Brunswick-PEI District Parole Office, Moncton, NB	515,836	448,786	964,622
Moncton Area Parole Office, Moncton, NB	1,453,516		1,453,516
Charlottetown Area Parole Office, Charlottetown, PEI	397,328		397,328
Bathurst Area Parole Office, Bathurst, NB	487,403		487,403
Saint John Area Parole Office, Saint John, NB	837,724		837,724
Fredericton Area Parole Office, Fredericton, NB	349,841	3,170	353,011
Paritown Community Correctional Centre, Saint John, NB	587,268	5,388	592,656
Newfoundland District Parole Office, St John's, Nfld	292,871	208,188	501,059
St John's Area Parole Office, St John's, Nfld	1,637,666	1,076	1,638,742
Corner Brook Area Parole Office, Corner Brook, Nfld	635,764	9,280	645,044
Grand Falls Area Parole Office, Grand Falls, Nfld	150,927	2,320	153,247
Newfoundland Community Correctional Centre, St John's, Nfld	323,383		323,383
Regional Headquarters, Laval, Que	7,475,284	1,326,156	8,801,440
Quebec Staff College, Laval, Que	1,765,277	338,188	2,103,465
Montée Saint-François Institution, Laval, Que	8,222,857	3,445,651	11,668,508
Federal Training Centre, Laval, Que	15,010,954	1,947,480	16,958,434
Donnacona Institution, Donnacona, Que	19,682,702	899,321	20,582,023
Federally Sentenced Women's Institution, Joliette, Que	210,819	1,284,566	1,495,385
Leclerc Institution, Laval, Que	20,442,651	1,449,888	21,892,539
Archambault Institution, Sainte-Anne-des-Plaines, Que	18,497,948	2,965,144	21,463,092
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	9,390,530	2,339,867	11,730,397
Regional Reception Centre, Sainte-Anne-des-Plaines, Que	30,123,666	1,262,974	31,386,640
Drummond Institution, Drummondville, Que	13,925,772	1,092,047	15,017,819
Cowansville Institution, Cowansville, Que	18,685,212	1,699,423	20,384,635
La Macaza Institution, L'Annonciation, Que	11,897,132	3,320,205	15,217,337
Port-Cartier Institution, Port-Cartier, Que	13,911,400	552,795	14,464,195
Montreal Metropolitan District Parole Office, Montreal, Que	1,336,980	259,476	1,596,456
Longueuil Area Parole Office, Longueuil, Que	643,870		643,870
Ville-Marie Area Parole Office, Montreal, Que	3,747,656		3,747,656
Lafontaine Area Parole Office, Montreal, Que	3,935,603		3,935,603
J-B- Martineau Community Correctional Centre, Montreal, Que	525,277	66,834	592,111
Ogilvy Community Correctional Centre, Montreal, Que	685,269	84,201	769,470
Sherbrooke Community Correctional Centre, Montreal, Que	510,580	70,920	581,500
Langelier Area Parole Office, St-Léonard, Que	2,984,635		2,984,635
Granby Area Parole Office, Granby, Que	1,822,861		1,822,861
Hochelaga Community Correctional Centre, Montreal, Que	532,376	139,878	672,254
East and West Quebec District Parole Office, St-Jérôme, Que	799,303	352,497	1,151,800
Quebec Area Parole Office, Quebec City, Que	2,296,035	1,285	2,297,320
Rimouski Area Parole Office, Rimouski, Que	502,110		502,110
Chicoutimi Area Parole Office, Chicoutimi, Que	411,998		411,998
Trois-Rivières Area Parole Office, Trois-Rivières, Que	1,122,906		1,122,906
Duvernay Area Parole Office, Laval, Que	1,988,941		1,988,941

SOLICITOR GENERAL

Correctional Service

Expenditures by institution—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Hull Area Parole Office, Hull, Que	1,125,014		1,125,014
Laurentian Area Parole Office, St-Jérôme, Que	1,876,407	276,750	2,153,157
Ste-Thérèse Area Parole Office, Ste-Thérèse, Que	973,938		973,938
Regional Headquarters, Kingston, Ont	10,004,185	4,891,050	14,895,235
Ontario Staff College, Kingston, Ont	3,013,164	753,714	3,766,878
Regional Treatment Centre, Kingston, Ont	7,429,704	90,771	7,520,475
Kingston Penitentiary, Kingston, Ont	20,898,708	12,198,839	33,097,547
Millhaven Institution, Bath, Ont	20,330,328	2,499,010	22,829,338
New Medium Security - Ontario, Kingston, Ont	176,859	1,024,341	1,201,200
Bath Institution, Bath, Ont	11,692,647	6,619,069	18,311,716
Prison for Women, Kingston, Ont	8,421,504	1,356,995	9,778,499
Isabel MacNeil House, Kingston, Ont	535,820		535,820
Collins Bay Institution, Kingston, Ont	18,906,223	3,108,926	22,015,149
Frontenac Institution, Kingston, Ont	5,479,834	984,753	6,464,587
Beaver Creek Institution, Gravenhurst, Ont	6,138,078	1,218,036	7,356,114
Joyceville Institution, Kingston, Ont	19,611,562	1,926,641	21,538,203
Pittsburgh Institution, Kingston, Ont	3,087,301	2,050,693	5,137,994
Warkworth Institution, Campbellford, Ont	21,299,945	4,765,491	26,065,436
Federally Sentenced Women's Institution, Kitchener, Ont	541,542	2,176,190	2,717,732
Eastern Ontario District Parole Office, Kingston, Ont	4,876,835	145,914	5,022,749
Kingston Supervision, Kingston, Ont	902,438		902,438
Peterborough Area Parole Office, Peterborough, Ont	846,468	2,661	849,129
Portsmouth Community Correctional Centre, Kingston, Ont	751,837	36,509	788,346
Ottawa Area Parole Office, Ottawa, Ont	1,786,181		1,786,181
Sudbury Area Parole Office, Sudbury, Ont	872,375		872,375
Timmins Area Parole Office, Timmins, Ont	108,936		108,936
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont	144,234		144,234
Ottawa Community Correctional Centre, Ottawa, Ont	161,081		161,081
Central Ontario District Parole Office, Toronto, Ont	1,742,978	229,236	1,972,214
Keele Community Correctional Centre, Toronto, Ont	947,491	3,224	950,715
Downtown Toronto Area Parole Office, Toronto, Ont	1,295,588	14,656	1,310,244
Toronto East Area Parole Office, Toronto, Ont	1,109,637	5,028	1,114,665
Toronto West Area Parole Office, Toronto, Ont	639,855		639,855
York-Durham Area Parole Office, Toronto, Ont	1,277,251	31,959	1,309,210
Peel Area Parole Office, Toronto, Ont	1,157,177		1,157,177
Team Parole Supervision Office, Toronto, Ont	467,541	5,649	473,190
Toronto Community Correctional Centre, Toronto, Ont	80,461		80,461
Hamilton Area Parole Office, Hamilton, Ont	2,204,502		2,204,502
Hamilton Community Correctional Centre, Hamilton, Ont	655,885		655,885
Barrie Area Parole Office, Barrie, Ont	463,635		463,635
Western Ontario District Parole Office, London, Ont	460,365	15,689	476,054
Windsor Area Parole Office, Windsor, Ont	790,965	3,720	794,685
London Area Parole Office, London, Ont	1,214,258	21,326	1,235,584
Guelph Area Parole Office, Guelph, Ont	522,605	14,184	536,789
Brantford Area Parole Office, Brantford, Ont	630,463	1,531	631,994
St-Catharines Area Parole Office, St-Catharines, Ont	639,638		639,638
London Community Correctional Centre, London, Ont	97,715		97,715
Regional Headquarters, Saskatoon, Sask	21,216,355	3,038,209	24,254,564
Prairie Staff College, Saskatoon, Sask	1,566,570	9,320	1,575,890
Regional Psychiatric Centre, Saskatoon, Sask	12,999,924	1,026,653	14,026,577
Stony Mountain Institution, Winnipeg, Man	20,501,003	3,652,759	24,153,762
Rockwood Institution, Stony Mountain, Man	2,916,573	4,032,139	6,948,712
Saskatchewan Penitentiary, Prince Albert, Sask	20,318,912	4,537,612	24,856,524
Riverbend Institution, Prince Albert, Sask	2,716,169	2,253,119	4,969,288
Saskatchewan Special Handling Unit, Prince Albert, Sask	3,841,517		3,841,517
Healing Lodge for Aboriginal Women, Maple Creek, Sask	970,355	4,453,586	5,423,941
Drumheller Institution, Drumheller, Alta	18,800,800	3,216,774	22,017,574
Aboriginal Minimum Security Institution, Hobbema, Alta		416,725	416,725

SOLICITOR GENERAL**Correctional Service****Expenditures by institution—Concluded**

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Bowden Institution, Innisfail, Alta.	20,761,155	1,588,331	22,349,486
Federal Female Facility, Edmonton, Alta.	499,187	1,440,258	1,939,445
Edmonton Institution, Edmonton, Alta.	17,697,583	1,964,313	19,661,896
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	3,487,401	73,833	3,561,234
Osborne Community Correctional Centre, Winnipeg, Man.	548,142	68,017	616,159
Brandon Area Parole Office, Brandon, Man.	365,467		365,467
Thunder Bay Area Parole Office, Thunder Bay, Ont.	156,881		156,881
Kenora Area Parole Office, Kenora, Ont.	176,321	21,712	198,033
Thompson Area Parole Office, Thompson, Man.	223,142		223,142
Saskatchewan District Parole Office, Regina, Sask.	859,051	41,685	900,736
Oskana Community Correctional Centre, Regina, Sask.	563,705		563,705
Prince Albert Area Parole Office, Prince Albert, Sask.	714,907	21,787	736,694
Saskatoon Area Parole Office, Saskatoon, Sask.	680,382		680,382
Yellowknife Area Parole Office, Yellowknife, NWT	620,925	5,583	626,508
Grierson Centre, Edmonton, Alta.	193,490	309,828	503,318
Regional Headquarters, Clearbrook, BC.	10,704,637	2,151,811	12,856,448
Pacific Staff College, Mission, BC.	1,217,093	26,796	1,243,889
William Head Institution, Victoria, BC.	9,938,188	1,080,984	11,019,172
Matsqui Institution, Abbotsford, BC.	17,614,677	3,977,992	21,592,669
Regional Psychiatric Centre, Abbotsford, BC.	12,857,730	970,028	13,827,758
Mountain Institution, Agassiz, BC.	11,954,521	828,780	12,783,301
Kent Institution, Agassiz, BC.	16,220,974	1,824,334	18,045,308
Elbow Lake Institution, Harrison Mills, BC.	2,750,558	451,963	3,202,521
Ferndale Institution, Mission, BC.	3,209,622	1,026,324	4,235,946
Mission Institution, Mission, BC.	11,465,532	937,832	12,403,364
Vancouver District Parole Office, Vancouver, BC.	3,258,673	26,660	3,285,333
Vancouver Island District Parole Office, Victoria, BC.	1,306,736	32,288	1,339,024
Nanaimo Area Parole Office, Nanaimo, BC.	236,332		236,332
Victoria Area Parole Office, Victoria, BC.	569,811		569,811
Fraser Valley District Parole Office, Abbotsford, BC.	990,050	37,238	1,027,288
Abbotsford Area Parole Office, Abbotsford, BC.	757,087		757,087
Sumas Community Correctional Centre, Abbotsford, BC.	688,754	37,034	725,788
Chilliwack Area Parole Office, Chilliwack, BC.	147,889		147,889
Northern Interior District Parole Office, Prince George, BC.	3,282,707	110,789	3,393,496
Total	888,589,712	149,864,934	1,038,454,646

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 6d Repro- graphy
		\$	\$
Canadian Heritage—			
Canadian Museum of Civilization—			
Operating and capital expenditures	70	508,365	
Canadian Radio-television and Telecommunications Commission—			
Program expenditures	80	321,229	
National Battlefields Commission—			
Program expenditures	100	40,000	
National Capital Commission—			
Operating expenditures	105	418,000	
National Film Board—			
Revolving Fund—Operating loss	120	864,856	
National Gallery of Canada—			
Operating and capital expenditures	125	98,065	
National Library—			
Program expenditures	135	47,000	
National Museum of Science and Technology—			
Operating and capital expenditures	140	73,500	
Governor General—			
Program expenditures	1	129,282	
Human Resources Development—			
Department (Employment and Immigration)—			
Income Security Program—			
Operating expenditures	25	605,000	
Industry—			
Department(Industry, Science and Technology and			
Consumer and Corporate Affairs)—			
Industry and Science Development Program—			
Operating expenditures	1	5,050,000	
Services to the Marketplace Program—			
Operating expenditures	25	1,450,000	
Copyright Board—			
Program expenditures	60	14,380	
Statistics Canada—			
Program expenditures	110	1,977,000	
Justice—			
Offices of the Information and Privacy Commissioners of Canada—			
Program expenditures	35	73,000	
Privy Council—			
Commissioner of Official Languages—			
Program expenditures	25	118,367	
Public Works and Government Services—			
Department (Public Works and Supply and			
Services)—			
Supply and Services Program—			
Operating expenditures	20	3,237,449	
Solicitor General—			
Correctional Service—			
Penitentiary Service and National Parole Service—			
Operating expenditures	15	18,439,000	
Treasury Board—			
Secretariat—			
Central Administration of the Public Service Program—			
Program expenditures	1		4,712,360
Veterans Affairs—			
Department—			
Canadian Pension Commission Program—			
Program expenditures	10	50,000	
Total		33,514,493	4,712,360

SECTION 14

1994-95

PUBLIC ACCOUNTS

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